Village of Hawthorn Woods



2024 APPROVED BUDGET

VILLAGE OF HAWTHORN WOODS, ILLINOIS
ANNUAL OPERATING BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2024
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2 LAGOON DRIVE - HAWTHORN WOODS, ILLINOIS 60047 - (847) 438-5500 FAX 847-438-1459

October 16, 2023

Honorable Mayor Dominick DiMaggio
Members of the Board of Trustees
Residents of the Village of Hawthorn Woods

Planning for the 2024 budget following both a global pandemic and the highest rate of inflation in decades has been met with both challenges and rewards. We are experiencing certain economic declines in registration fees and certain departmental revenues, and we are tasked with a greater need for services as new residents continue to move to Hawthorn Woods in our new housing developments. With the recent census reporting a new population count of 9,062 residents, Hawthorn Woods continues its upward growth trajectory as a desirable place to live, work and play in Lake County. In order to meet the needs of a growing community, we needed to examine our internal deliverable capabilities and seek expansion, where necessary, to continue serving Hawthorn Woods, one of the fastest growing communities in Lake County.

This document reflects a responsible budget and our determination to allocate available resources in an equitable manner by incorporating best financial management practices into every Village Department. This budget was prepared in accordance with the goals of sustaining the quality of Village services this year. We will stay vigilant in 2024 to ensure that this planned budget provides the means to maintain and support our essential Village programs and services, while recommitting our responsibility to protect the Village's fund balance reserves.

Financial Analysis

In March 2023, the Village Board approved to increase our fund balance goal of 35% to 50% in order to continue General Fund operations for a period of at least 6 months. With the updated fund balance goal, the Village's General Fund now exceeds the Village Board approved goal of 50% of the subsequent year's operating budget. In addition, we have maintained this industry standard of excellence for eight full operating years. This fund balance goal complies with best practices in governmental accounting and the Village's Fund Balance and Reserve Policy which was adopted on March 27, 2023. Our unwavering fiscal restraint and innovative planning has allowed the Village of Hawthorn Woods to achieve a fund balance in the General Fund of $4,761,451 as of December 31, 2022. This is something to celebrate!

As the fiscal year 2023 concludes, it has presented many challenges due to the continued impacts of COVID spending habits (both online and long wait times for

deliverables) coupled with the highest inflation rate in decades. While some departmental revenues continue to be lower than pre-pandemic years, the receipt of Federal American Rescue Plan Act (ARPA) funds assisted the Village in financial recovery of those deficits in past years. That funding no long is available, so the reality of inflation has now set in.

One of our greatest challenges remains increasing revenue to keep pace with additional infrastructure needs that parallel additional population service demands. New road lane miles need to be plowed in our new subdivisions for snow and ice removal. However, in order to keep pace with current services and new residential homes, all municipal departments will need to do more with less funding. We face the challenge of accessibility of water and sewer capacity to support economic development and the cost of recapture agreements that encumber some downtown properties. The need to service our municipal properties remains a priority to ensure commercial and business development can be attracted to Hawthorn Woods.

The State of Illinois continues its 2% administration fee for locally imposed taxes which has negatively impacted the telecommunications tax revenue. Many households no longer have land line telephone usage, also a contributing factor to declining revenues. New trends to work remotely have led to an improvement in consumer confidence for new home repairs, expansion permits, and outdoor living spaces. Homebuilding developments are on the rise in the Chicago-land region allowing real estate developers to redefine a successful price point in the market, and Hawthorn Woods is no exception. The Pulte Group's interest in Hawthorn Woods is now built-out, with the Village acquiring the infrastructure, parks and streets to now maintain. Several other residential homebuilding developments are completing their neighborhood housing construction including William Ryan Homebuilders in Stonebridge, a 60-lot subdivision off of Old McHenry Road. The new High Pointe Estates subdivision is now complete as a 10-lot development of duplexes, resulting in 20 housing units. Additionally, the Villas at the Commons development, developed by K. Hovanian Homes, is a single-family home development on Midlothian Road building in a neo-traditional design, consisting of 73 homes. This project was completed in 2023 with just a few punch-list items remaining. These housing projects continue to increase the Village population counts each month, bringing our population count to 9,062 citizens of Hawthorn Woods. We now have more infrastructure to manage and more people to serve. Even with this incredible growth, we continue to only have 39 full-time employees, half the staff of what comparable communities operate with the same population. It is extraordinary the amount of services, programs, events, safety, transportation needs, and assistance we can produce with such a small group of dedicated professionals.

Stormwater drainage in our Rural by Design landscape continues to be an engineering challenge as significant watershed flooding continues to impact our infrastructure, residential homes, and properties. Hawthorn Woods has aging infrastructure which has reached its lifespan, and significant culvert work will need to be addressed to repair outdated, corrugated, failing metal piping that needs to be replaced with concrete culverts under our roads and in some of our developments. The Village has identified significant areas to be addressed now that the road referendum funding is in place and being collected. The Village is thrilled at the passage of our Road Referendum in the spring of 2022 as we will initiate the HW Paves the Way tax collection in 2023, with the first full year roll-out of the program coming in the spring of 2024. In order to show forward momentum while we collected the first year of funds, we planned a

limited road project list for the summer of 2023 using our reserve Re-Build Illinois funds spending approximately $525,000. We are proud to report that our first road resurfacing program was successfully completed this summer, with Hawthorn Drive and Hickory Road being our first new roads with the concrete ribbons completed by the Village in over two decades!

The Village remains involved in a land use matter before the Supreme Court involving issues with the 62-acre property. In other matters regarding vicious dogs in town, the Village continues to expend funds needed to secure our legal position in these matters.

In this proposed 2024 budget, we note a trend where commodities are increasing at a pace higher than revenues. The Village budget thoughtfully anticipates conservative estimates of the state revenue stream, and has slowed our budget expenditures to a tightly controlled core-services only mode. Until revenues become available through additional sales tax opportunities, the budget reflects conservative expenditures to maintain municipal operations next year.

One highlight in the 2024 Budget is a newly imposed Food and Beverage tax that we anticipate contributing additional revenues annually to the General Fund. Fiscal Year 2023 will be the first full year for receiving Food & Beverage taxes. Along with our Road Referendum new funding source, the Village is working hard to keep up with the rising costs of goods and service deliverables for our residents. It is important to note the loss of approximately $150,000 in Vehicle Sticker income as a result of the elimination of vehicle sticker purchases in 2023.

Our operating expenses are discussed line item by line item and defended against a zero-based priority budgeting process. Our financial forecast for fiscal year 2024 is focused on sustainability, and conservatively moving our infrastructure and services forward. During this time of unprecedented CPI inflation of 6.5%, we will work tirelessly to keep our budget balanced, trending toward a model with rising costs of commodities.

Budget Overview

After exhaustive rework, the Village's total budget is balanced for 2024. General Fund budgeted revenues are forecasted at $5,393,382 and budgeted expenditures are estimated at $4,981,597; operating transfers to other funds at $251,241, the Capital Improvement Fund are planned at $60,000 resulting in a planned net change in fund balance of $100,544. Activities recorded in the General Fund include Elected Officials, Administration, Legal, Village Clerk, Risk Management, Human Resources, Technology, Finance, Engineering, Police, Police Pension Contribution, Police Commission and Public Works.

This is a dramatic improvement as shown in the following ten-year trend information:

	Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Actual Fiscal Year Ended 12/31/2015	Actual Fiscal Year Ended 12/31/2016	Actual Fiscal Year Ended 12/31/2017	Actual Fiscal Year Ended 12/31/2018	Actual Fiscal Year Ended 12/31/2019	Actual Fiscal Year Ended 12/31/2020	Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Estimated Fiscal Year Ended 12/31/2023
Net Change in Fund Balance	$ 116,239	$ 188,114	$ 255,736	$ (725,188)	$ 95,605	$ 513,180	$ 122,289	$ 279,608	$ 314,737	$1,961,790	$ 142,382
Fund Balance	$1,755,584	$1,943,698	$ 2,199,434	$1,474,246	$ 1,569,851	$2,083,031	$ 2,205,319	$2,484,926	$2,799,663	$4,761,451	$4,903,833
Fund Balance/Budget %	45%	48%	54%	36%	39%	51%	51%	58%	63%	101%	99%

Source: Audited Financial Statements

** 2016 Fund Balance was adjusted to reflect financial best practices after a transfer of excess reserves to the Capital Improvement Fund.*

The Village's Fund Balance and Reserve Policy dictates that the Village should maintain a fund balance reserve at a minimum of 50% of the subsequent year's expenditure budget. Let's look back at the last ten-year trend.

The Village maintained a ratio of 45% for the 2013 operating year, increasing performance and improving services without expending Village reserves. The Village again exceeded its forecast in the 2014 operating year; and as of December 31, 2014 a 48% ratio was achieved. As of December 31, 2015, the Fund Balance in the General Fund was 54% of the following year's expenditure budget. Since the fund balance was consistently in excess of the stated policy, the Village Board approved a transfer of $800,000 from the General Fund to the Capital Improvement Fund to fund much needed capital projects. Each subsequent year, the Village has analyzed the General Fund balance to assure compliance with the fund balance policy. Excess reserves, if achieved, may be transferred to the Capital Improvement Fund. For December 31, 2018 and December 31, 2019, the fund balance was 51% for both fiscal years. As of December 31, 2020, the fund balance saw a 7% increase from Fiscal Year 2019 to 58% of the subsequent year's operating budget in Fiscal Year 2020. As of December 31, 2021, the fund balance was 63% of the subsequent year's operating budget and due to the funds received through the CARES act, the Village was able to increase the fund balance. As of December 31, 2022, the fund balance was 101% of the subsequent year's operating budget. The substantial increase in the fund balance for Fiscal Year 2022 is due to the American Rescue Plan Act (ARPA) funds received in September 2021 and September 2022. Although the Village received the first APRA payment in 2021, the funds were recognized on our Annual Comprehensive Financial Report for Fiscal Year 2022.

Significant Changes as Summarized in the 2023 Budget:

Total headcount will increase by one in 2024 due to the addition of a Parks Maintenance Specialist. In the past, we have utilized a conservative approach to hiring part-time interns and seasonal staff to assist with the growing workload without adding to the full-time head count. However, with the Village increasing in population, growth in staffing and equipment will be needed to keep pace with the growing needs of our community.

The priority-based budgeting initiative is cross referenced on every line-item expenditure request and revenue forecast. Consistent with the prior year, there was a focus on properly allocating the true cost of each budget priority. Each departmental director maintains a comprehensive list of their departmental programs and services, which is included in the priority-based budgeting document. The directors carefully examined their time allocation to each operating budget priority. Therefore, the 2024 Operating budget includes staff allocations which continue to analytically allocate time spent by staff.

The budget also reflects an opportunity to recover one-time donations from annexation fees, park donations, and general fund contributions as land parcels develop. We will also cautiously monitor all new projects and equipment purchases until revenues are securely in place throughout the year. In Fiscal Year 2021, the Village issued $1,103,000 Revenue Refunding Bonds (Aquatic Center Project), Series 2021 to refund $1,360,000 of the Revenue Bonds (Aquatic Center Project), Series 2011. As a result, there were taxable bonds created so the Village could repay the funds borrowed from the Sewer Fund. This repayment, with interest, is ongoing through the next fiscal year.

Significant Personnel changes include:

1. One Parks Maintenance Specialist position will be created. (Plus 1.0 FTE)

The net result is a 1.00 increase in FTE for Fiscal Year 2024, compared to Fiscal Year 2023. A detailed analysis can be found starting on page x.

Savings Opportunities:

1. General Fund – Technology is forecasting a $13,025 savings for hosted exchange services due to upgrading the Village's bandwidth in Fiscal Year 2024.
2. All Funds – due to the zero-based budgeting approach, many line items reflect small incremental savings over the prior year budget. Each departmental director critically reviews each line item for savings opportunities.

Additional Revenue Opportunities:

1. Property Tax - $133,854 additional revenue based upon capturing new growth from new home construction. It is important to note that the 2016 property tax levy request was 0.8% (CPI), the 2017 property tax levy request was 0.7% (CPI), the 2018 property tax request was 2.1% (CPI), the 2019 property tax levy request was 2.1% (CPI), the 2020 property tax levy request was 1.9%(CPI), the 2021 property tax levy request was 2.3%(CPI), the 2022 property tax levy request was 1.4%(CPI), the 2023 property tax levy request was 7.0% (CPI), and the CPI for the 2024 property tax levy is 6.5%.
2. Sales Tax - $30,000 additional revenue based on estimated actual 2023 results.
3. Use Tax - $32,623 additional revenue based on Illinois Municipal League (IML) projections. Based on the inflation-driven growth, IML projects an increase in use taxes for Fiscal Year 2024. Due to this fact, the IML per capita forecast estimate increased from $39.00 to $42.60.
4. State Income Tax - $154,054 additional revenue based on the Illinois Municipal League (IML) projections. Due to the overallocated corporate income tax (CIT) and under allocated individual income tax, IML projects an increase in income taxes for Fiscal Year 2024. Due to this fact, the IML per capita forecast estimate increased from $151.00 to $168.00.
5. Utility Tax - $10,000 additional revenue based on the 2023 estimated actual results. This increase is based upon more residents working from home and using more utilities.
6. Sales Tax Sharing - $5,000 additional revenue based on the 2023 estimated actual results.

Forecasted Stagnant/Declining Revenue Sources:

1. Cannabis Tax - $7,793 decline based on the speedy implementation of recreational cannabis in surrounding states. The per capita forecast estimate decreased from $2.50 to $1.64.

2. Telecommunications Tax- $5,000 decline based on 2023 estimated actual results. As more residents eliminate their land lines and switch to mobile devices, this revenue stream continues to decline. In addition, the State collects a 2% administrative fee before remitting this revenue to the Village.

Increased Expenditures for Essential Operations:

1. General Fund – Human Resources - $25,000 increase in retirement payout based on the anticipation of retirements from different departments within the Village. This account is new for Fiscal Year 2024 and will be budgeted moving forward to assist with the expenses related to retirements such as the payment of unused accrued PTO, vacation, and/or sick time.
2. General Fund – Risk Management - $71,420 increase in total contractual services compared to Fiscal Year 2023 due to the anticipated increase in medical insurance premiums, dental and vision premiums, liability insurance, unemployment premiums, and workers compensation in Fiscal Year 2024.
3. General Fund – Technology - $27,584 increase in technology support services and internet access due to the implementation of body cameras, multi-factor authentication, back up and VMware upgrades as well as centralized print services and upgraded bandwidth for Fiscal Year 2024.
4. General Fund – Police Department - $74,569 increase in police pension contribution based on the actuary estimate provided by Lauterbach & Amen and the estimate includes the additional 2 officers added in Fiscal Year 2023 as well as the decline in investments for Fiscal Year 2023. The exact amount we can contribute will be determined as the year progresses.

Significant Changes in Other Funds:

1. Parks & Recreation – $102,233 increase in total personnel services based on the anticipated compensation increase as well as the addition of a Parks Maintenance Specialist for Fiscal Year 2024.

Due to anticipated revenues in Fiscal Year 2024, we are initiating a planned annual transfer to the Capital Improvement Fund in December 2023. As these funds accumulate annually, we will be in a better financial position to purchase equipment and vehicles as funds accrue.

Priority Based Budgeting

A detailed analysis was conducted to prioritize our programs and services in each department. These priorities were reviewed and updated for 2024. Determinations for funding were cross referenced to a list of 7 priorities for funding. A separate executive summary details the transparency initiative.

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

Also, included in the 2024 budget, is a detailed inventory of all Public Works vehicles and equipment with a detailed replacement cost analysis. This is a component that complements our municipal capital assets with make, model, serial number and voltage for all of our electrical machinery.

Our Capital Replacement Program contains necessary funding, as the 2024 budget reflects essential and obligatory spending considerations. Only emergency life, safety, and critical maintenance purchases will be considered until revenue opportunities are attained through grants, additional taxing opportunities, non-tax revenues, sales tax, or other relief avenues.

Employee Census

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

Function/Program	12/31/14	12/31/15	12/31/16	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	12/31/22	12/31/23	Proposed 12/31/24
GENERAL GOVERNMENT											
Administration	2.0	3.0	3.0	3.0	3.0	3.0	4.0	4.0	4.0	3.0	3.0
Finance/Human Resources	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
COMMUNITY DEVELOPMENT											
Planning/Economic Development	-	1.0	1.0	1.0	1.0	1.0	-	-	1.0	1.0	1.0
Building & Zoning	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
PARKS AND RECREATION											
Administration	2.0	2.0	2.0	2.0	2.0	2.0	3.0	3.0	3.0	3.0	3.0
Parks Maintenance	2.0	3.0	3.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.0
PUBLIC SAFETY											
Administration	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	2.0	2.0
Officers	10.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	13.0	13.0	13.0
PUBLIC WORKS											
Administration	2.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Maintenance	4.0	6.0	6.0	6.0	5.0	6.0	6.0	6.0	7.0	7.0	7.0
TOTAL	28.0	36.0	36.0	35.0	34.0	35.0	36.0	36.0	39.0	39.0	40.0

Data Source

Village Records

Note that the employee census chart displays only full-time employees. There is a summary of Village Staff FTE on pages x - xiii.

Local Economy and Finances

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

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

According to the recently released financial indicators from the State of Illinois Department of Revenue, the Village's shared revenues are forecasted to increase in 2024. The increase can be attributed to multiple factors, depending on the specific State shared revenue source. This 2024 budget includes conservative revenue estimates, based upon the most current information available.

Summary

The Village finances have improved dramatically during the last ten fiscal years, as shown by the fund balance in the General Fund growing from $1,755,584 in 2013 to $4,761,451 in 2022 which is 101% of the 2024 Budgeted Expenses. However, as we celebrate this significant turn-around, there is still much work to be done to achieve our goal of financial security. Major projects and equipment purchases have been put on hold including the purchase of new Public Works and Police vehicles, because of the need to fund ongoing litigation matters. We will continue to closely monitor revenues and expenses to ensure that the Village remains on course for projections prepared in this budget and approved by the Village Board.

We are pleased to present to you a balanced budget for the fiscal year ended December 31, 2024. Collectively, we appreciate the fiscally conservative planning and public input that took place over the past several months as we have placed the Village in a secure fiscal position. We will move cautiously protecting our assets until new opportunities for revenue are realized.

In summary, we acknowledge that the budget has been conservative to reflect expenditures only for core service operations while our funds are needed for litigation. In order to keep the level of service at an excellent level, and initiate priority services such as ADA compliance, streets maintenance, flood control projects, and drainage improvements in the foreseeable future, we are pleased that we will now start collecting a new funding source for our streets and drainage program. As the rising price of commodities outpaces new revenues, new funding sources should be sought to sustain financial success. Staff continues to work with the Board seeking tax-generating new business and commercial opportunities that could be a welcomed source of revenue for the Village.

We acknowledge, with great appreciation, that the preparation of this budget document was the work of numerous hours of dedicated effort by staff, Finance Chair, Jayne Kosik, the entire Finance Committee, as well as Mayor Dominick DiMaggio and the Board of Trustees. We extend our sincere appreciation to all of those dedicated individuals who contributed time and talent to the compilation of the fiscal year ended December 31, 2024 budget.

Pamela O. Newton MSOL
Chief Operating Officer

Katreina S. York MBA MSA
Chief Financial Officer

VILLAGE BOARD OF TRUSTEES

Dominick DiMaggio, Mayor
Cathy Bayer, Trustee
Anne Hurst, Trustee
James W. Kaiser, Trustee
Farah Laman, Trustee
Jodi McCarthy, Trustee
Tom Rychlik, Trustee

VILLAGE COMMITTEES AND COMMISSIONS

Board of Police Commissioners Thomas Stevens, Chairperson Joe Blanchette, Secretary Harry Mazzone	**Sustainability Committee** John Bickley, Chairperson Anne Hurst, Trustee Liaison Kathy Felice Jodi Clute Mahmood Mohiuddin Mary Kay Swanlund Todd Klein
Finance Committee Jayne Kosik, Chairperson Jodi McCarthy, Trustee Liaison Kurt Kolseth Anne Hurst Cathy Bayer	**Planning Building and Zoning Commission** Jim Merkel, Chairperson Tom Rychlik, Trustee Liaison Chris Donovan Dave Lindquist Dante Tisci Audrey Massel Kurt Preble Nick Blackshaw
Police Pension Fund Board of Trustees John Tennant, Chairperson Mike Viramontes Dennis Hoppe Jennifer Paulus - Retiree	**Zoning Board of Appeals** John Kosik, Chairperson Cathy Bayer, Trustee Liaison Jeff Johnston Harry Schildkraut Pam Scaletta
Hawthorn Woods in Bloom Lauren Vondrasek, Chairperson James W. Kaiser, Trustee Liaison Bob Riddle Samina Imtiazi Farah Laman Beryl Ibbotson Karen Johanson Megan Masana Appaji Valavala DiAnn Meagher Pam Scaletta Sally Folkes	

VILLAGE STAFF

Staff Member	Titles	Departmental Responsibility	2023 FTE	2024 FTE	CHANGE
Pamela Newton	Chief Operating Officer	Administration	0.85	0.85	-
		Legal			
		Village Clerk			
		Risk Management			
		Human Resources			
		Technology			
		Finance			
		Engineering			
		Police			
		Public Works			
		Building and Zoning			
		Parks & Recreation			
		Aquatic Center			
		Community Development			
		Economic Development	0.05	0.05	-
		Community Events			
		Sewer	0.10	0.10	-
Donna Lobaito	Chief Administrative Officer	Administration	0.30	0.30	-
		Legal			
		Engineering			
	Village Clerk	Village Clerk	0.20	0.20	-
		Technology			
		Building and Zoning			-
		Economic Development	0.10	0.10	-
		Planning	0.40	0.40	-
Kim Stewart	Communications Coordinator	Administration	0.90	0.90	-
		Sewer	0.10	0.10	-
Vacant	Intern	Administration	-	-	-
		Technology			
Danette Russell	Finance Manager	Finance	0.50	0.50	-
		Economic Development	0.05	0.05	-
		Human Resources	0.10	0.10	-
		Risk Management	0.05	0.05	-
	Deputy Manager	Aquatic Center	0.20	0.20	-
		Sewer	0.10	0.10	-
Katreina York	Chief Financial Officer	Finance	0.55	0.55	-
		Economic Development	-	-	-
	Director of Human Resources	Human Resources	0.25	0.25	-
	Risk Management Director	Risk Management	0.05	0.05	-
		Technology			
		Aquatic Center	-	-	-
		Sewer	0.15	0.15	-
Vacant	Intern	Finance	-	-	-

VILLAGE STAFF – CONTINUED

Staff Member	Titles	Departmental Responsibility	2023 FTE	2024 FTE	CHANGE
John Malcolm	Interim Chief of Police/Director of Public Safety	Police	1.00	1.00	-
Sarah Canada	Deputy Chief	Police	1.00	1.00	-
John Tennant	Sergeant	Police	1.00	1.00	-
Anthony Cortez	Sergeant	Police	1.00	1.00	-
Michael Behan III	Sergeant	Police	1.00	1.00	-
Donald Rathje	Sergeant	Police	1.00	1.00	-
Armando Escamilla	Patrol Officer	Police	1.00	1.00	-
Michael Rossini	Patrol Officer	Police	1.00	1.00	-
Brian Cvitkovich	Patrol Officer	Police	1.00	1.00	-
Patrick Pagliuco	Patrol Officer	Police	1.00	1.00	-
Karolina Kulczyk	Patrol Officer	Police	1.00	1.00	-
Jacobo Hernandez, Jr	Patrol Officer	Police	1.00	1.00	
David Carrillo, Jr	Patrol Officer	Police	1.00	1.00	
Mary Tesinsky	Patrol Officer	Police	1.00	1.00	-
Jan Filenko	Police Records and Office Manager	Police	1.00	1.00	-
Erika Frable	Director of Public Works	Public Works	0.50	0.50	-
	Village Engineer	Engineering	0.10	0.10	-
		Motor Fuel Tax	-	-	-
		Economic Development	0.20	0.20	-
		Aquatic Center	0.05	0.05	-
		Sewer	0.15	0.15	-
Matt Bartlett	Assistant Director of Public Works	Public Works	0.50	0.50	-
		Motor Fuel Tax	-	-	-
		Parks Maintenance	0.10	0.10	-
		Community Events	0.10	0.10	-
		Economic Development	0.05	0.05	-
		Aquatic Center	0.05	0.05	-
		Sewer	0.20	0.20	-
Michael Marquardt	Crew Leader - Facilities & Utilities	Public Works	0.55	0.55	-
		Community Events	0.05	0.05	-
		Aquatic Center	0.20	0.20	-
		Sewer	0.20	0.20	-
Chris Peairs	Specialist II - Facilities & Utilities	Public Works	0.55	0.55	-
		Community Events	0.05	0.05	-
		Aquatic Center	0.20	0.20	-
		Sewer	0.20	0.20	-
Nick Glauner	Specialist III - Streets	Public Works	0.25	0.25	-
		Motor Fuel Tax	0.75	0.75	-
Jeff Nebel	Specialist II - Streets & Facilities	Sewer	0.25	0.25	-
		Motor Fuel Tax	0.75	0.75	-
Brian Wadkins	Crew Leader - Streets	Public Works	0.25	0.25	-
		Motor Fuel Tax	0.75	0.75	-
Justen Schroeder	Specialist II - Streets Maintenance	Public Works	0.25	0.25	-
		Motor Fuel Tax	0.75	0.75	-

VILLAGE STAFF - CONTINUED

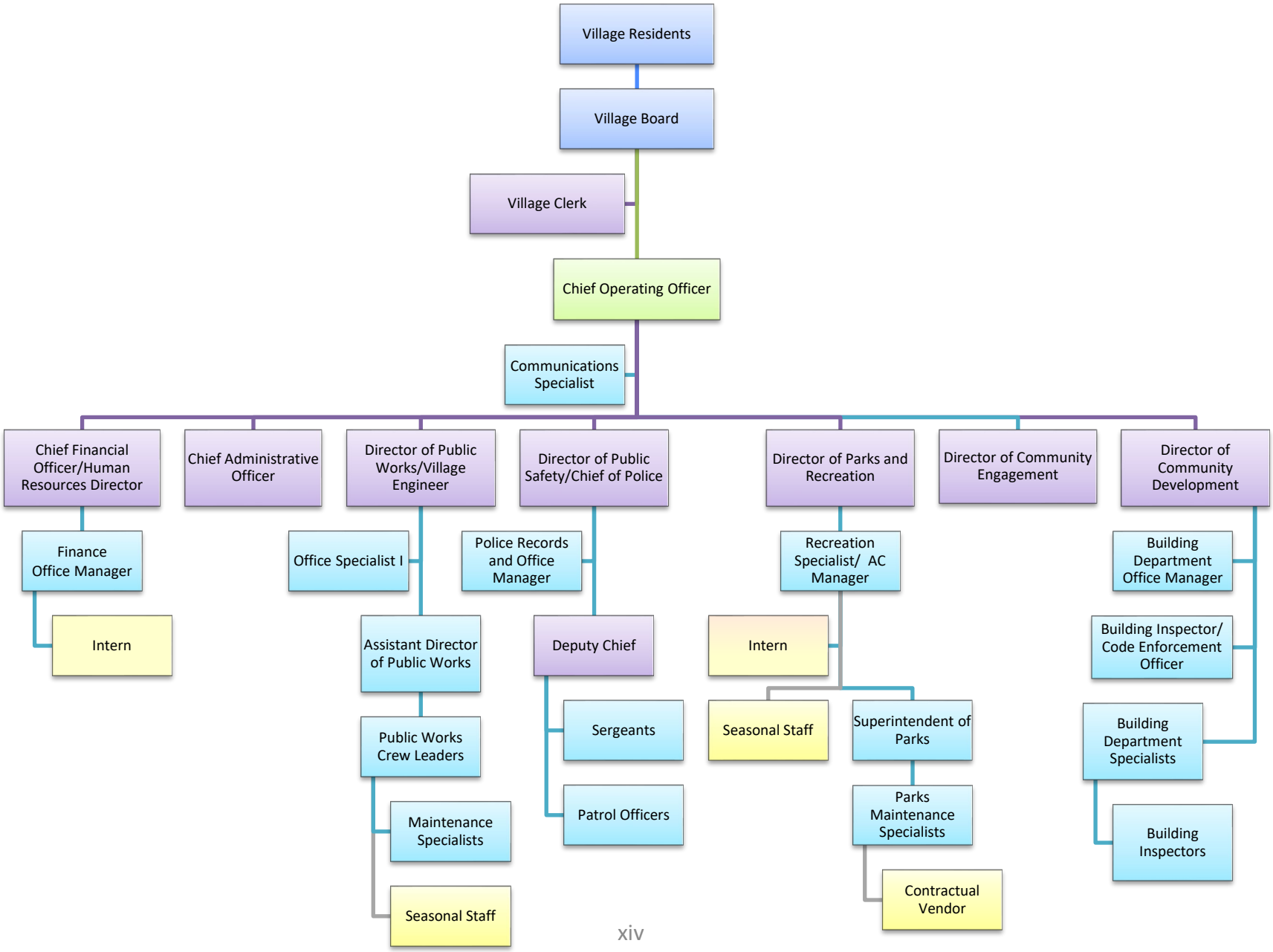
Staff Member	Titles	Departmental Responsibility	2023 FTE	2024 FTE	CHANGE
Kelley Foster	Office Specialist	Public Works	1.00	1.00	-
Todd Knoll	Crew Leader - Fleet	Public Works	0.70	0.70	-
		Police	0.15	0.15	-
		Parks Maintenance	0.15	0.15	-
Vacant	Part Time Arborist	Public Works	0.10	0.10	-
New Hire	Summer Seasonal	Public Works	-	-	-
Chris Heinen	Director of Community Development	Planning, Building & Zoning	0.60	0.60	-
		Economic Development	0.40	0.40	-
Wayne Wehde	Building Inspector/Code Enforcement Officer	Planning, Building & Zoning	1.00	1.00	-
Amy Belmonte	Community Development Office Manager	Planning, Building & Zoning	1.00	1.00	-
Erica Rezula	Building Department Specialist	Planning, Building & Zoning	1.00	1.00	-
Vacant	Intern - Building and Zoning	Planning, Building & Zoning	-	-	-
Brian Sullivan	Director of Parks & Recreation	Parks & Recreation Admin.	0.25	0.25	-
		Parks Maintenance	0.30	0.30	-
		Community Events	0.30	0.30	-
		Economic Development	0.05	0.05	-
		Aquatic Center	0.10	0.10	-
Amy Mason	Director of Community Engagement	Parks & Recreation Admin.	0.60	0.60	-
		Parks Maintenance	0.10	0.10	-
		Community Events	0.30	0.30	-
Ryan Mathy	Superintendent of Parks	Parks Maintenance	1.00	1.00	-
		Public Works	-	-	-
John Sanchez	Parks Maintenance Specialist II	Parks Maintenance	1.00	1.00	-
Vacant	Parks Maintenance Specialist II	Public Works Parks and Recreation	-	1.00	1.00
Vacant	Seasonal Parks Maintenance	Parks Maintenance	0.20	0.20	-
Teagan Johnson	Aquatic Center Manager	Aquatic Center	0.60	0.60	-
	Recreation Specialist I	Parks & Recreation Admin.	0.40	0.40	-
Vacant	Summer Seasonal	Aquatic Center	13.50	13.50	-
		TOTAL	52.80	53.80	1.00

The total FTE (full time equivalents) increased by 1.00. A summary of the changes is as follows:

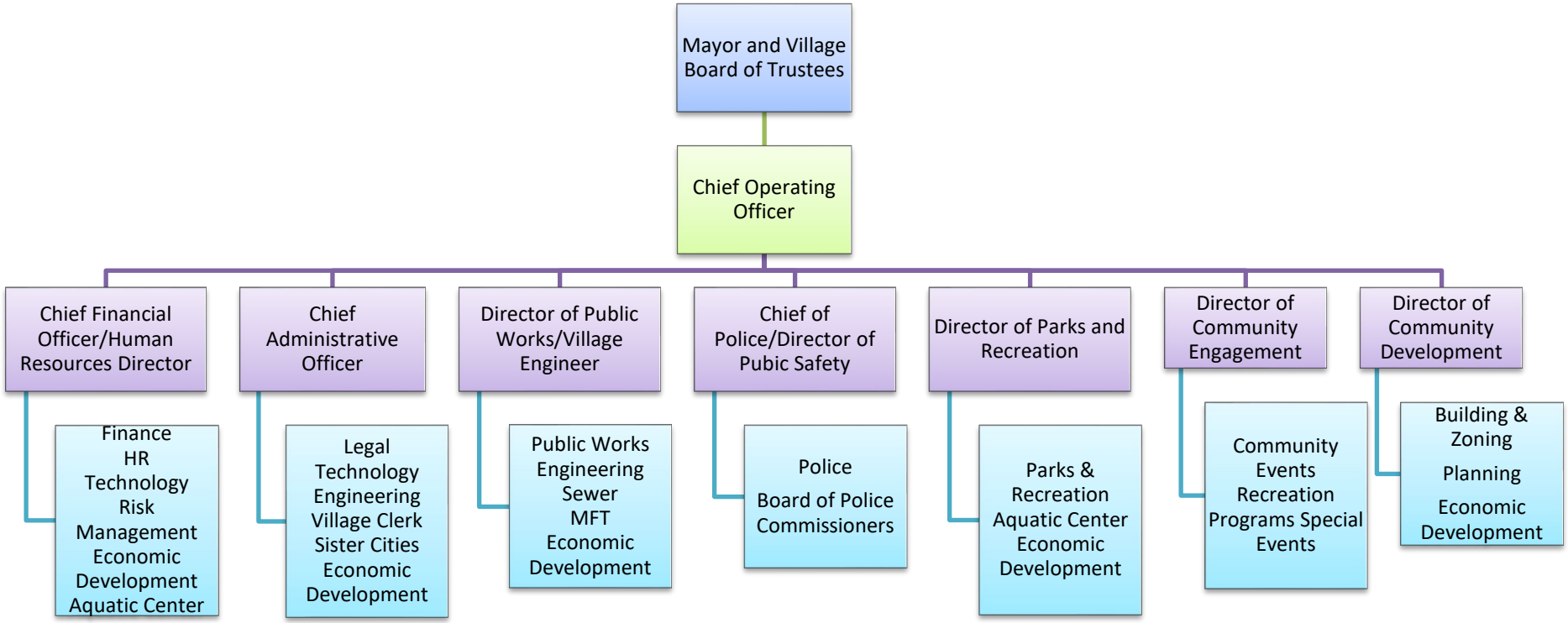
Position	Description of Change	2023 FTE	2024 FTE	CHANGE
Parks Maintenance Specialist	New full-time parks maintenance specialist budgeted in Fiscal Year 2024	-	1.00	1.00
Net Change in FTE		-	1.00	1.00

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

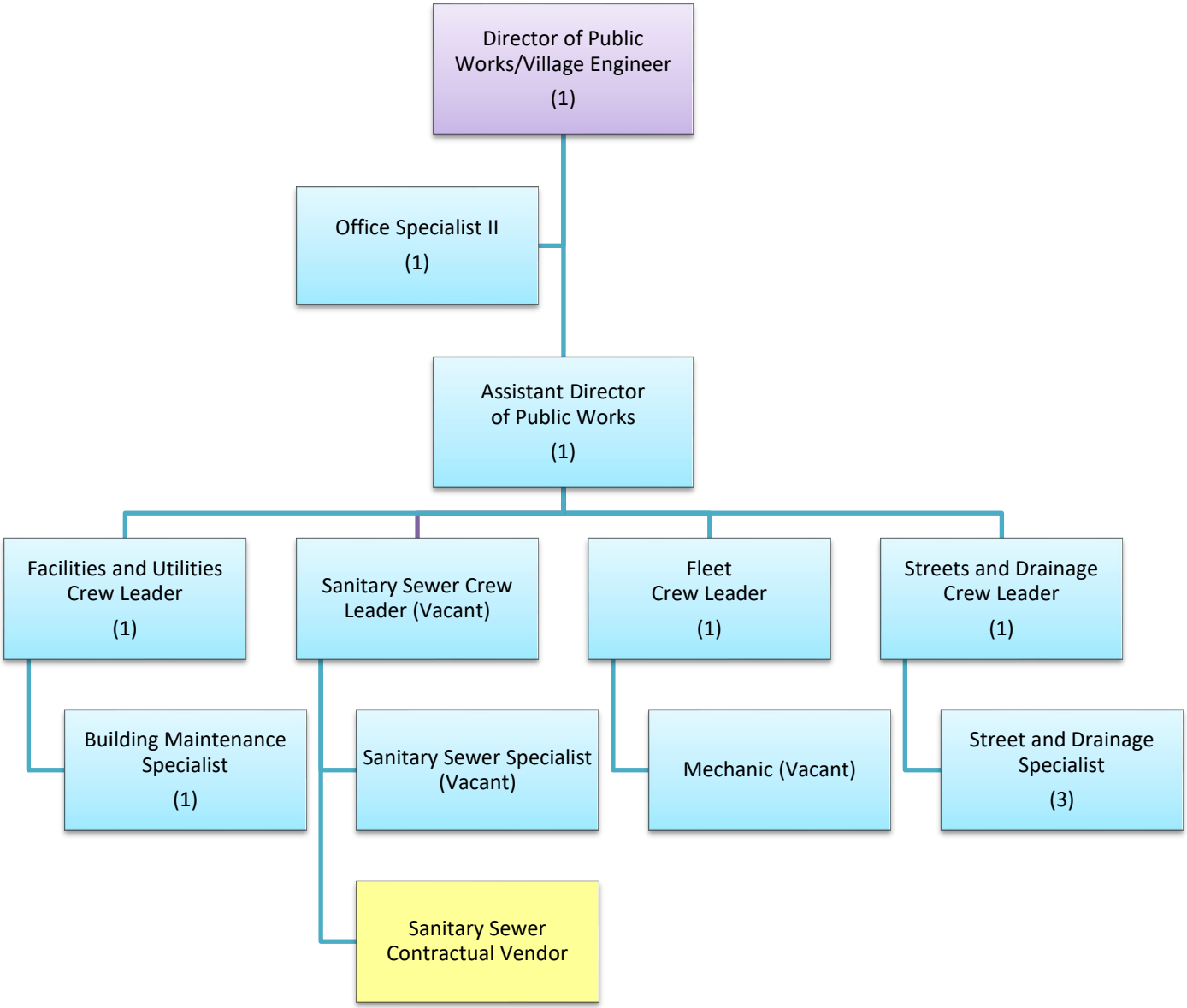
Village of Hawthorn Woods – Organizational Chart



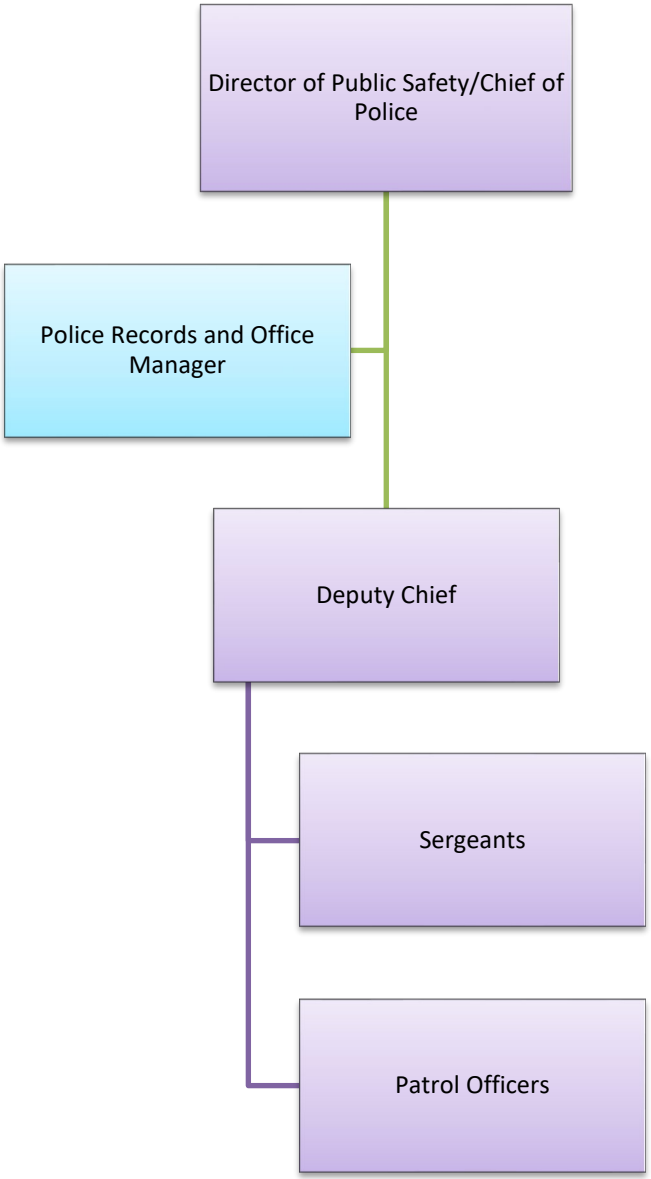
Administration Department Organizational Chart



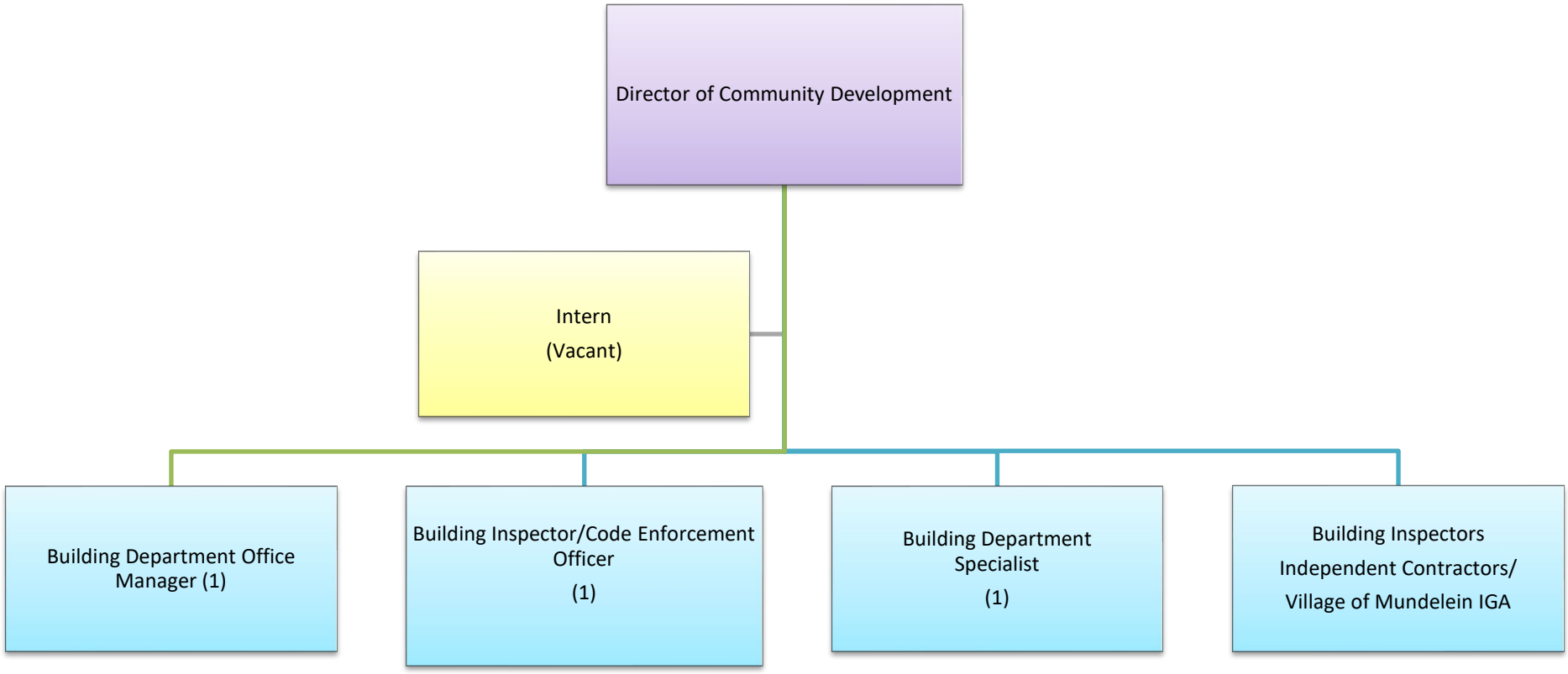
Public Works Department Organizational Chart



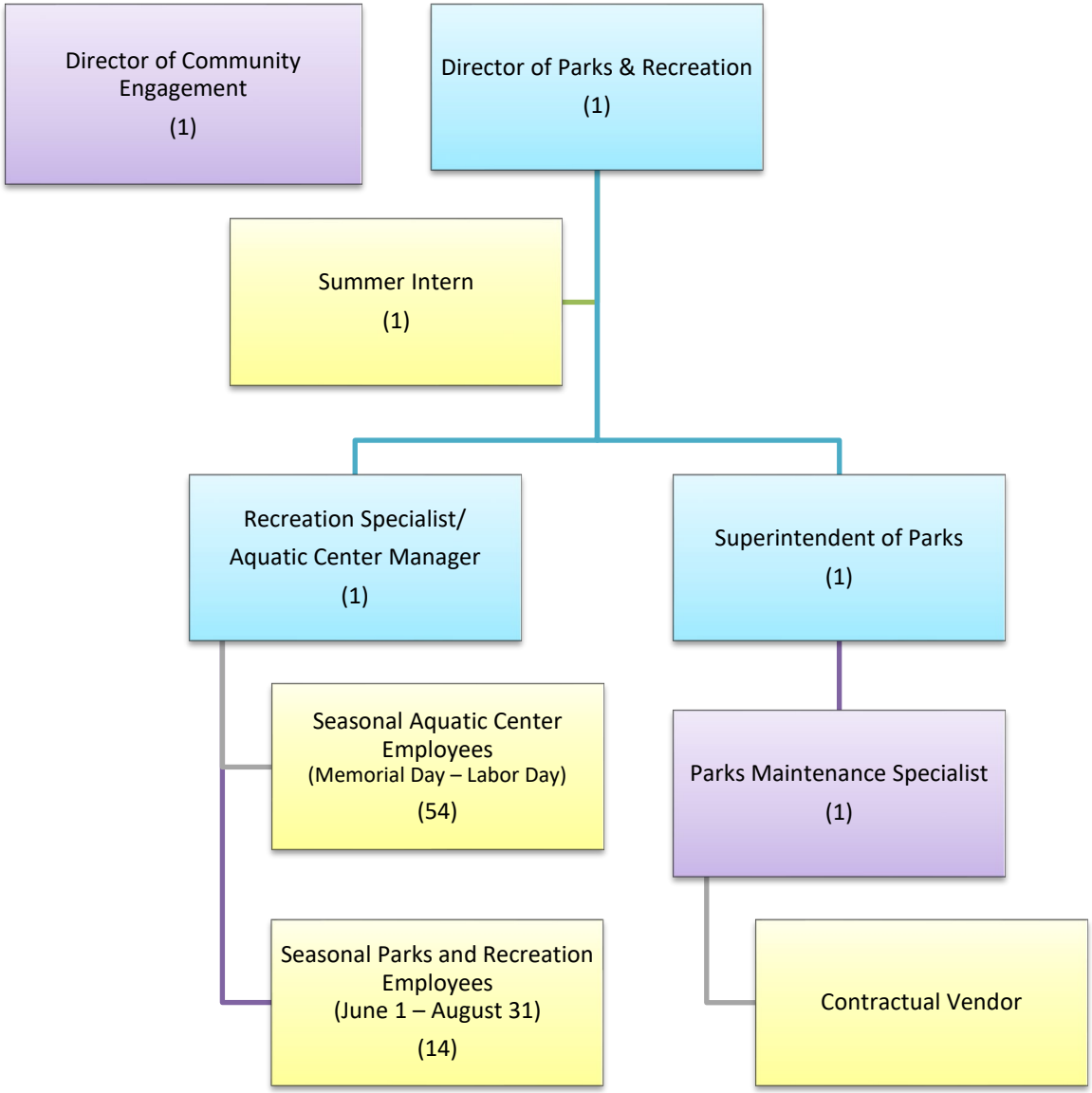
Police Department Organizational Chart



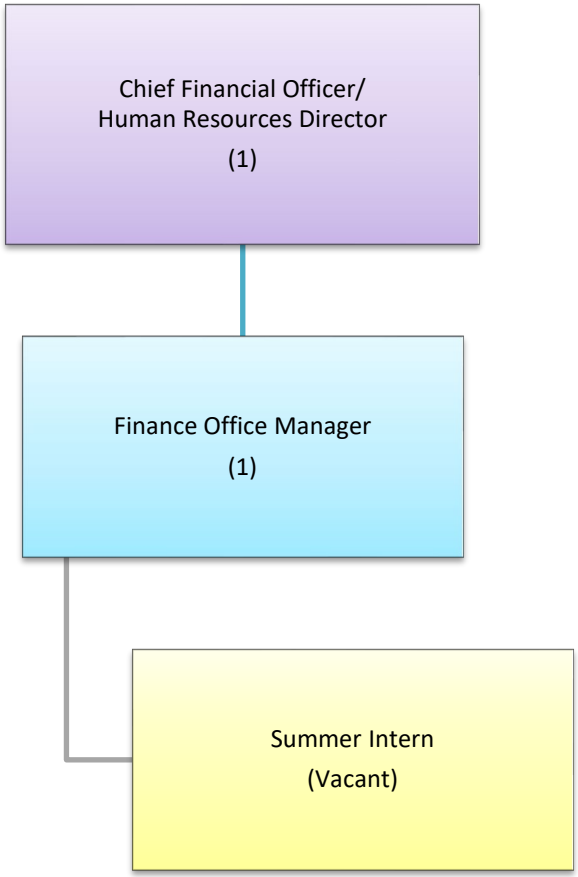
Community Development Department Organizational Chart



Parks and Recreation Department Organizational Chart



Finance and Human Resources Department Organizational Chart



GENERAL FUND

Revenues

Actual Fiscal Year Ended 12/31/2020	Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
				General Government		
3,725,003	4,134,062	4,739,535	4,616,826	Taxes	4,963,283	5,169,297
349,957	365,153	359,517	182,800	Licenses	184,080	187,230
-	120	1,740		Fees & Permits		
434,512	59,623	1,257,871	65,000	Intergovernmental	70,000	70,000
7,843	265	13,674	250	Interest Income	3,500	3,500
1,647	10,477	9,858	10,219	Miscellaneous	11,219	11,219
127,438	171,576	145,101	146,300	Police	161,300	181,300
248	2,038	5,407	-	Public Works	-	-
4,646,648	4,743,313	6,532,725	5,021,395	**Total Revenues**	5,393,382	5,622,546

Expenditures

Actual Fiscal Year Ended 12/31/2020	Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
2,181	2,068	912	2,000	Elected Officials	3,315	3,315
427,813	418,470	454,440	499,120	Administration	513,174	534,265
307,807	280,997	256,252	247,750	Legal	247,750	200,575
52,846	44,383	47,312	52,881	Village Clerk	55,105	56,525
410,205	429,887	434,137	543,143	Risk Management	615,244	615,911
48,733	46,796	40,636	57,142	Human Resources	84,082	86,760
121,333	94,452	93,378	115,567	Technology	135,642	119,350
147,012	154,455	150,314	173,268	Finance	182,436	192,250
23,759	35,232	18,955	32,304	Engineering	34,012	35,739
1,656,340	1,754,846	1,792,629	1,966,619	Police	1,983,626	2,077,105
349,206	411,152	393,151	342,726	Police Pension Contribution	417,295	417,295
375	1,004	6,066	4,475	Police Commission	4,475	875
736,670	541,674	579,915	658,203	Public Works	705,441	748,769
4,284,280	4,215,406	4,268,097	4,695,198	**Total Expenditures**	4,981,597	5,088,734
362,373	527,907	2,264,630	326,197	**Excess (Deficiency) of Revenues Over Expenditures**	411,785	533,812
-	-	-	-	**Transfer to Parks & Rec**	-	-
90,000	90,000	90,000	90,000	**Transfer from Special Rec**	-	-
-	-	10,050	-	**Transfer from Other Funds**	-	-
-	-	-	-	**Transfer to Comm. Dev.**	-	
-	-	(150,000)	(150,000)	**Transfer to C.I.P. Fund**	(60,000)	-
(172,765)	(303,170)	(252,890)	(123,815)	**Transfer to Sewer Fund**	(251,241)	-
279,608	314,737	1,961,790	142,382	**Net Change in Fund Balance**	100,544	533,812
2,484,926	2,799,662	4,761,451	4,903,833	**Fund Balance as of 12/31**	5,004,376	5,538,187

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
GENERAL FUND							
REVENUES							
TAXES							
01-10-00-1-3010	PROPERTY TAXES	1,578,215	1,726,311	808,438	1,726,311	1,838,521	1,930,447
01-10-00-1-3012	PROPERTY TAX-INSURANCE	183,996	215,734	94,075	215,734	229,757	241,245
01-10-00-1-3013	PROPERTY TAX-FICA	119,536	70,310	63,396	70,310	74,880	78,624
01-10-00-1-3015	PROPERTY TAX-AUDIT	24,341	24,787	13,461	24,787	26,398	27,718
01-10-00-1-3020	PROPERTY TAXES-R&B	16,511	22,146	25,316	50,000	23,585	24,765
01-10-00-1-3030	SALES TAX	347,179	270,000	154,832	270,000	300,000	300,000
01-10-00-1-3040	CANNABIS TAX	15,613	22,655	6,922	22,655	14,862	15,605
01-10-00-1-3080	USE TAX	369,942	353,418	197,443	353,418	386,041	405,343
01-10-00-1-3090	STATE INCOME TAX	1,476,629	1,368,362	794,526	1,368,362	1,522,416	1,598,537
01-10-00-1-3095	PERSONAL PROPERTY TAX	6,424	5,103	3,222	5,103	3,822	4,013
01-10-00-1-3096	FOOD & BEVERAGE TAX	7,428	22,000	8,529	22,000	22,000	22,000
01-10-00-1-3097	UTILITY TAX	506,070	430,000	273,385	430,000	440,000	440,000
01-10-00-1-3098	TELECOM TAX	86,093	85,000	41,767	80,000	80,000	80,000
01-10-00-1-3099	AMUSEMENT TAX	1,559	1,000	-	2,000	1,000	1,000
TOTAL TAXES		4,739,535	4,616,826	2,485,310	4,640,680	4,963,283	5,169,297
LICENSES							
01-10-00-2-3110	LIQUOR LICENSES	7,950	8,650	5,650	5,650	9,080	12,230
01-10-00-2-3120	VEHICLE LICENSES	156,993	-	-	-	-	-
01-10-00-2-3125	VEHICLE LICENSES-LATE FEE	800	-	-	-	-	-
01-10-00-2-3130	ANIMAL LICENSES	12,910	-	-	-	-	-
01-10-00-2-3140	FRANCHISE LICENSES	172,939	165,000	81,430	165,000	165,000	165,000
01-10-00-2-3150	BUSINESS LICENSES	7,925	9,150	10,040	10,130	10,000	10,000
TOTAL LICENSES		359,517	182,800	97,120	180,780	184,080	187,230
PERMITS							
01-10-00-3-3290	SOLICITORS' PERMIT	1,740	1,600	-	-	-	-
TOTAL PERMITS		1,740	1,600	-	-	-	-
INTERGOVERNMENTAL							
01-10-00-5-3805	GRANTS	1,194,910	-	-	-	-	-
01-10-00-5-3810	SALES TAX SHARING - IGA	62,961	65,000	34,879	65,000	70,000	70,000
TOTAL INTERGOVERNMENTAL		1,257,871	65,000	34,879	65,000	70,000	70,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
INTEREST INCOME							
01-10-00-6-3810	INTEREST INCOME	13,674	250	454	3,500	3,500	3,500
01-10-00-6-3811	UNREALIZED GAIN (LOSS)	-	-	-	-	-	-
TOTAL INTEREST INCOME		13,674	250	454	3,500	3,500	3,500
MISCELLANEOUS							
01-10-00-7-3835	SWALCO RECYCLING	-	-	-	-	-	-
01-10-00-7-3836	SWALCO WM FEE	3,719	3,719	3,719	3,719	3,719	3,719
01-10-00-7-3840	YARD STICKERS	6,632	3,000	3,983	8,500	4,000	4,000
01-10-00-7-3870	TUITION REIMBURSEMENT REPAID	-	-	-	-	-	-
01-10-00-7-3890	MISCELLANEOUS INCOME	(492)	3,500	36,360	36,380	3,500	3,500
TOTAL MISCELLANEOUS		9,858	10,219	44,062	48,599	11,219	11,219
TOTAL REVENUES		6,382,194	4,876,695	2,661,825	4,938,559	5,232,082	5,441,246

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Description: **Property Taxes**

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

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

The Property Taxes revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 1,726,311
FY 2024 Budget request	$ 1,838,521
Increase (Decrease)	$ 112,210

The Village of Hawthorn Woods is subject to the PTELL (Property Tax Extension Limitation Law) which restricts the increase in the property tax rate by each year to 5% or CPI, which ever is lower. The CPI for Fiscal Year 2024 is 6.5%, therefore, the Village will move forward with a truth in taxation hearing for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Description: **Property Tax-Insurance**

Account Number: **01-10-00-1-3012**

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

The Property Tax - Insurance revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 215,734
FY 2024 Budget request	$ 229,757
Increase (Decrease)	$ 14,023

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MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Description: **Property Tax-FICA**

Account Number: **01-10-00-1-3012**

This account is used to record the property tax levy for the Village's employer match for FICA payroll taxes.

The Property Tax - FICA revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 70,310
FY 2024 Budget request	$ 74,880
Increase (Decrease)	$ 4,570

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MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Description: **Property Tax-Audit**

Account Number: **01-10-00-1-3015**

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

The Property Tax - Audit revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 24,787
FY 2024 Budget request	$ 26,398
Increase (Decrease)	$ 1,611

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MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Description: **Property Taxes-R&B**

Account Number: **01-10-00-1-3020**

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

The Property Taxes- R&B revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 22,146
FY 2024 Budget request	$ 23,585
Increase (Decrease)	$ 1,439

The Village of Hawthorn Woods is subject to the PTELL (Property Tax Extension Limitation Law) which restricts the increase in the property tax rate by each year to 5% or CPI, which ever is lower. The CPI for Fiscal Year 2024 is 6.5%, therefore, the Village will move forward with a truth in taxation hearing for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Description: **Sales Tax**

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

This account is used to record the sales tax revenues generated by retail businesses in Hawthorn Woods. The current sales tax rate is 7.0% for general merchandise and food prepared for immediate consumption and 1.75% grocery and pharmacy items.

The Sales Tax revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 270,000
FY 2024 Budget request	$ 300,000
Increase (Decrease)	$ 30,000

The primary reason for the increase is based upon projected actuals from Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Description: **Cannabis Tax**

Account Number: **01-10-00-1-3040**

This account is used to record the cannabis use taxes received from the State of Illinois. The Cannabis Regulation and Tax Act became effective January 1, 2020. The State of Illinois collects these taxes and remits them to local municipalities on a per capita basis. Each year, the Illinois Municipal League (IML) forecasts the per capita use tax. The Village forecast is based upon the IML projections

The Cannabis Tax revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 22,655
FY 2024 Budget request	$ 14,862
Increase (Decrease)	$ (7,793)

The cannabis tax forecast will vary from year to year. For Fiscal Year 2024, the forecast is equal to $1.64 per capita X 9,062 population. The primary reason for the decrease is based upon the recent legalization and rapid implementation of recreational cannabis in surrounding states, according to the IML estimate for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Description: **Use Tax**

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

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

The Use Tax revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 353,418
FY 2024 Budget request	$ 386,041
Increase (Decrease)	$ 32,623

The use tax forecast varies from year to year. For Fiscal Year 2024, the forecast is equal to $42.60 per capita x 9,062 population. The primary reason for the increase is based on the high inflation that is expected to continue in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Description: **State Income Tax**

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

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

The State Income Tax revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 1,368,362
FY 2024 Budget request	$ 1,522,416
Increase (Decrease)	$ 154,054

The income tax forecast varies from year to year. For Fiscal Year 2023, the forecast is equal to $168.00 per capita x 9,062 population. The primary reason for the increase is based upon state-related accounting adjustments and allocations for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Description: **Food & Beverage tax**

Account Number: **01-10-00-1-3096**

This account is used to record the food & beverage tax of 1% on the purchase price of food, alcoholic liquor, and non-alcoholic beverages for immediate consumption. This tax is effective as of August 1, 2022.

The Food & Beverage Tax revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 22,000
FY 2024 Budget request	$ 22,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Description: **Personal Property Replacement Tax**

Account Number: **01-10-00-1-3095**

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

The Personal Property Replacement Tax revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 5,103
FY 2024 Budget request	$ 3,822
Increase (Decrease)	$ (1,281)

The primary reason for the decrease is based upon the estimated amount provided by the Illinois Department of Revenue for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Description: **Utility Tax**

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

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

The Utility Tax budget revenue forecast from the prior year, as follows:

FY 2023 Budget request	$ 430,000
FY 2024 Budget request	$ 440,000
Increase (Decrease)	$ 10,000

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Description: **Telecom Tax**

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

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

The Telecom Tax revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 85,000
FY 2024 Budget request	$ 80,000
Increase (Decrease)	$ (5,000)

The primary reason for the decrease is based upon the projected actuals from Fiscal Year 2023 and the State imposed 2% administrative collection fee.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Description: **Amusement Tax**

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

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

The Amusement Tax revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 1,000
FY 2024 Budget request	$ 1,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Description: **Liquor Licenses**

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

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

The Liquor Licenses revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 8,650
FY 2024 Budget request	$ 9,080
Increase (Decrease)	$ 430

The primary reason for the increase is based upon the expected increase in liquor license fees with fee analysis for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Description: **Vehicle Licenses**

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

This account is used to record the vehicle license revenue but as a result of the road referendum passing in June 2022, the Village promised the Residents that the vehicle sticker program would be eliminated to neutralize the increase of taxes for the road program.

The Vehicle Licenses revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$	-
FY 2024 Budget request	$	-
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Description: **Vehicle Licenses-Late Fee**

Account Number: **01-10-10-2-3125**

This account was used to record late fees for vehicle stickers purchased after the January 31 deadline but as a result of the road referendum passing in June 2022, the Village promised the Residents that the vehicle sticker program would be eliminated to neutralize the increase of taxes for the road program.

The Vehicle Licenses-Late Fee revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Description: **Animal Licenses**

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

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

The Animal License revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Description: **Franchise Licenses**

Account Number: **01-10-00-2-3140**

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

The Franchise Licenses revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 165,000
FY 2024 Budget request	$ 165,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Description: **Solicitors' Permit**

Account Number: **01-10-00-3-3290**

This account is used for revenue received from commercial, charitable and religious solicitor applications and renewal applications.

The Solicitors' Permit revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 1,600
FY 2024 Budget request	$ -
Increase (Decrease)	$ (1,600)

The primary reason for the decrease is based upon projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Description: **Business Licenses**

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

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

The Business Licenses revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 9,150
FY 2024 Budget request	$ 10,000
Increase (Decrease)	$ 850

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Description: **Grants**

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

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

The Grants revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Description: **Sales Tax Sharing - IGA**

Account Number: **01-10-00-5-3810**

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

The Sales Tax Sharing-IGA revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 65,000
FY 2024 Budget request	$ 70,000
Increase (Decrease)	$ 5,000

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Description: **Interest Income**

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

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

The Interest Income revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 250
FY 2024 Budget request	$ 3,500
Increase (Decrease)	$ 3,250

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Description: **SWALCO Recycling**

Account Number: **01-10-00-7-3835**

This account is used to record the revenue received from SWALCO (the Solid Waste Agency of Lake County) for recycled materials salvaged. To be conservative, this volatile commodity market driven revenue is forecasted at zero.

The SWALCO Recycling revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Description: **SWALCO WM Fee**

Account Number: **01-10-00-7-3836**

This account is used to record the revenue received from Waste Management to offset the SWALCO (the Solid Waste Agency of Lake County) membership fee paid by the Village. This fee is calculated at $1.25 per household, per year.

The SWALCO WM Fee revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 3,719
FY 2024 Budget request	$ 3,719
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Description: **Yard Stickers**

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

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

The Yard Stickers revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 3,000
FY 2024 Budget request	$ 4,000
Increase (Decrease)	$ 1,000

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Description: **Tuition Reimbursement Repaid**

Account Number: **01-10-00-7-3870**

This account is used to record the revenue received from any tuition reimbursement repaid to the Village upon an employee's departure. The Village's tuition reimbursement policy dictates that an employee must remain employed for a period of two years after the completion of the college coursework; otherwise the tuition reimbursement must be repaid to the Village. It is not anticipated that this account will be utilized, therefore, to be conservative, the account is forecast at zero.

The Tuition Reimbursement revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Description: **Miscellaneous Income**

Account Number: **01-10-00-7-3890**

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

The Miscellaneous Income revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 3,500
FY 2024 Budget request	$ 3,500
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

ELECTED OFFICIALS



Mayor Dominick DiMaggio



Trustee Cathy Bayer



Trustee Anne Hurst



Trustee James W. Kaiser



Trustee Farah Laman



Trustee Jodi McCarthy



Trustee Thomas A. Rychlik

ELECTED OFFICIALS

Department Purpose

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

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2022	2023	2024	2024
Full-Time	0	0	0	0
Part-Time	7	7	7	0

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
-	-	-		-	-
-	-	-	**Total Revenues**	-	-

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
-	-	-	Personnel Services	-	-
2,068	912	2,000	Contractual Services	3,315	3,315
2,068	912	2,000	**Total Expenditures**	3,315	3,315
(2,068)	(912)	(2,000)	**Source (Use) of Cash**	(3,315)	(3,315)

Significant Changes

- There are no significant changes.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
ELECTED OFFICIALS							
EXPENDITURES							
PERSONNEL SERVICES							
01-10-12-1-4010	SALARIES	-	-	-	-	-	-
01-10-12-1-4040	IMRF	-	-	-	-	-	-
01-10-12-1-4090	FICA MATCHING	-	-	-	-	-	-
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
CONTRACTUAL SERVICES							
01-10-12-3-4357	PRINTING/COPYING	46	100	-	100	100	100
01-10-12-3-4361	DUES	408	415	-	415	415	415
01-10-12-3-4365	PROFESSIONAL DEVELOPMENT	-	400	89	489	400	400
01-10-12-3-4390	MISCELLANEOUS EXPENSE	459	1,085	929	2,485	2,400	2,400
TOTAL CONTRACTUAL SERVICES		912	2,000	1,018	3,489	3,315	3,315
TOTAL EXPENDITURES		912	2,000	1,018	3,489	3,315	3,315

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**ELECTED OFFICIALS**
Description:	**Printing/Copying**
Priority:	**1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-10-12-3-4357**

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

The Printing/Copying budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	100
FY 2024 Budget request	$	100
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**ELECTED OFFICIALS**
Description:	**Dues**
Priority:	**1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-10-12-3-4361**

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

Metro Mayors Caucus	$415
Total	$415

The Dues budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 415
FY 2024 Budget request	$ 415
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **ELECTED OFFICIALS**

Description: **Professional Development**

Priority: **1.7 Prioritize Hawthorn Woods' Unique Village Character**

Account Number: **01-10-12-3-4365**

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

Illinois Municipal League Conference	$ 310
Lake Zurich Area Chamber of Commerce Legislative Breakfast	$ 90
Lake County Municipal League Seminars	$ -
Total	$ 400

The Professional Development budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 400
FY 2024 Budget request	$ 400
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **ELECTED OFFICIALS**

Description: **Miscellaneous Expense**

Priority: **1.7 Prioritize Hawthorn Woods' Unique Village Character**

Account Number: **01-10-12-3-4390**

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

Lake County Municipal League Dinner	$ 135
Chamber of Commerce Evening of Excellence Dinner	$ 150
Metro Mayors Caucus Dinner	$ 300
Mayor's Meeting Expenses	$ 1,815
Total	$ 2,400

The Miscellaneous Expense budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,085
FY 2024 Budget request	$ 2,400
Increase (Decrease)	$ 1,315

The primary reason for the increase relates to the projected actuals for Fiscal Year 2023.

Village of Hawthorn Woods

ADMINISTRATION









ADMINISTRATION

Department Purpose

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

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2022	2023	2024	2024
Full-Time	3	3	3	2.05
Part-Time	0	0	0	0

The Chief Operating Officer is responsible for the day to day administrative operations of the Village based on the Village Board recommendations. Other responsibilities include the administering of the Village's personnel rules, policies and procedures; preparation and implementation of the annual operating and capital improvement budgets for all municipal departments; preparation of the annual tax levy ordinance; purchasing as provided for in the annual budget not exceeding $20,000; preparation of long-range capital expenditure programs for the Village; overseeing risk management functions; coordinating intergovernmental operations; serving as liaison to various Village committees; assuring compliance with federal and state government policies; investigation of all complaints received in relation to matters concerning the administration of the Village; directing communication activities to keep the public informed of Village plans and activities.

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
-	-	-		-	-
-	-	-	**Total Revenues**	-	-

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
348,064	385,520	406,775	Personnel Services	420,092	441,096
65,306	64,377	86,030	Contractual Services	87,107	86,994
5,100	4,543	6,315	Commodities	5,975	6,175
418,470	454,440	499,120	**Total Expenditures**	513,174	534,265
(418,470)	(454,440)	(499,120)	**Source (Use) of Cash**	(513,174)	(534,265)

Significant Changes

•$1,991 decrease in Postage due to funds on hand for bulk mailings at the end of 2023 as well as decreased cost for newsletter mailings due to paper selection.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
ADMINISTRATION							
EXPENDITURES							
PERSONNEL SERVICES							
01-10-10-1-4010	SALARIES	323,823	343,387	168,994	337,988	356,675	374,509
01-10-10-1-4015	PART TIME INTERN/EMPLOYEE	9,048	-	-	-	-	-
01-10-10-1-4040	IMRF	34,130	37,120	17,917	35,834	36,131	37,938
01-10-10-1-4090	FICA MATCHING	18,519	26,269	12,296	24,592	27,286	28,650
TOTAL PERSONNEL SERVICES		385,520	406,775	199,207	398,414	420,092	441,096
CONTRACTUAL SERVICES							
01-10-10-3-4130	CONT. MAINT-EQUIPMENT	2,400	500	75	75	-	-
01-10-10-3-4329	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-
01-10-10-3-4345	CREDIT CARD PROCESSING FEES	4,800	1,260	640	945	690	700
01-10-10-3-4351	POSTAGE	7,978	9,316	6,847	8,955	7,325	7,500
01-10-10-3-4353	TELEPHONE - CELL PHONE	507	525	211	525	645	645
01-10-10-3-4354	TELEPHONE - LAND LINE	8,066	9,800	3,930	9,500	12,000	12,000
01-10-10-3-4355	PUBLISHING/ADVERTISING	-	200	50	100	100	100
01-10-10-3-4357	PRINTING/COPYING	6,873	1,260	1,109	1,225	300	300
01-10-10-3-4358	PUBLIC INFORMATION	3,808	6,000	2,355	4,805	5,600	5,600
01-10-10-3-4361	DUES	4,875	6,073	4,568	5,588	5,816	5,900
01-10-10-3-4362	TRAVEL EXPENSE	-	100	-	100	100	100
01-10-10-3-4363	MILEAGE REIMBURSEMENT	169	200	6	100	200	200
01-10-10-3-4365	PROFESSIONAL DEVELOPMENT	26	4,440	396	3,720	4,139	3,740
01-10-10-3-4367	PUBLICATIONS	108	300	294	294	300	300
01-10-10-3-4371	PROPERTY TAX REBATE -ANNEX	7,356	7,647	-	7,647	8,890	8,890
01-10-10-3-4377	EMPLOYEE RECOGNITION	5,606	1,790	335	2,352	2,900	2,900

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
01-10-10-3-4378	VOLUNTEER APPRECIATION	533	400	234	673	533	550
01-10-10-3-4380	YARD WASTE STICKERS	5,400	6,750	2,700	8,100	8,100	8,100
01-10-10-3-4381	MORTGAGE DEFAULT PROP MAINT	-	-	-	-	-	-
01-10-10-3-4382	SWALCO FEE	3,719	3,719	3,719	3,719	3,719	3,719
01-10-10-3-4390	MISC. EXPENSE	942	750	-	750	750	750
01-10-10-3-4399	CONTINGENCY	1,211	25,000	133	10,000	25,000	25,000
TOTAL CONTRACTUAL SERVICES		64,377	86,030	27,603	69,173	87,107	86,994
COMMODITIES							
01-10-10-5-4561	OFFICE SUPPLIES	3,899	5,000	1,058	4,500	4,500	4,700
01-10-10-5-4562	AUTO FUEL & OIL	-	-	-	-	-	-
01-10-10-5-4563	MINOR EQUIPMENT	54	200	-	200	200	200
01-10-10-5-4578	UNIFORMS	-	200	-	200	200	200
01-10-10-5-4595	MEETING SUPPLIES	587	915	370	1,040	1,075	1,075
TOTAL COMMODITIES		4,540	6,315	1,428	5,940	5,975	6,175
MISCELLANEOUS							
01-10-10-7-3895	CASH OVER/SHORT	3	-	-	-	-	-
TOTAL MISCELLANEOUS		3	-	-	-	-	-
TOTAL EXPENDITURES		454,440	499,120	228,238	473,527	513,174	534,265

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **ADMINISTRATION**

Description: **Salaries**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **01-10-10-1-4010**

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

Chief Operating Officer – 85%
Chief Administrative Officer/Village Clerk – 30%
~~Management Analyst - 100%~~
Communications Coordinator - 90%

The Salaries budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 343,387
FY 2024 Budget request	$ 356,675
Increase (Decrease)	$ 13,288

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **ADMINISTRATION**

Description: **Part Time Intern/Employee**

Priority: **1.6 Prioritize Citizen Services**

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

This account is used to pay the salaries of the part time employees allocated to the Administration Department.

The Part Time Intern/Employee budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**ADMINISTRATION**
Description:	**IMRF**
Priority:	**1.6 Prioritize Citizen Services**
Account Number:	**01-10-10-1-4040**

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

Effective January 1, 2024, the Village's portion will be 10.13%.

The IMRF budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 37,120
FY 2024 Budget request	$ 36,131
Increase (Decrease)	$ (989)

The primary reason for the decrease is based upon the Village's IMRF percentage is decreasing from 10.81% to 10.13%, effective January 1, 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **ADMINISTRATION**

Description: **FICA Matching**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **01-10-10-1-4090**

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

The FICA Matching budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 26,269
FY 2024 Budget request	$ 27,286
Increase (Decrease)	$ 1,017

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**ADMINISTRATION**
Description:	**Contract Maintenance -Equipment**
Priority:	**1.4 Prioritize Modernization of Infrastructure** **1.6 Prioritize Citizen Services**
Account Number:	**01-10-10-3-4130**

This account used to pay for the maintenance of our phone system. The Village replaced the phone system in Fiscal Year 2023, and all costs associated with this new system are budgeted for in the Telephone - Land Line account.

The Contract Maintenance-Equipment budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	500
FY 2024 Budget request	$	-
Increase (Decrease)	$	(500)

The primary reason for the decrease is due to the replacement of the aging phone equipment in Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **ADMINISTRATION**

Description: **Other Professional Services**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **01-10-10-3-4329**

This account is used to pay Northern Illinois University for the MPA Student Intern contract.

Northern Illinois University - MPA Student Intern	$ -
	$ -

The Other Professional Services budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**ADMINISTRATION**
Description:	**Credit Card Processing Fees**
Priority:	**1.6 Prioritize Citizen Services**
Account Number:	**01-10-10-3-4345**

This account is used to pay the monthly fee incurred by the Village for the ability to accept credit cards with BS&A. BS&A credit card convenience fees are paid for by the user.

The Credit Card Processing Fees budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,260
FY 2024 Budget request	$ 690
Increase (Decrease)	$ (570)

The primary reason for the decrease relates to the elimination of the monthly credit card fee associated with our former software company MSI in Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **ADMINISTRATION**

Description: **Postage**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **01-10-10-3-4351**

This account is used for the postage, shipping fees and bulk mailings utilized by all departments except for the Parks & Recreation brochures.

Postage - Stamps.com, post office (average $333/month)	$	4,000
Stamps.com - monthly fee ($19.99/month)	$	240
UPS	$	200
Bulk mailing annual fee	$	285
Newsletter mailing	$	2,600
Total	$	7,325

The Postage budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	9,316
FY 2024 Budget request	$	7,325
Increase (Decrease)	$	(1,991)

The primary reasons for the decrease are based upon funds on hand for bulk mailing at the end of 2023 as well as decreased cost for newsletter mailings due to paper selection in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**ADMINISTRATION**
Description:	**Telephone – Cell Phone**
Priority:	**1.6 Prioritize Citizen Services**
Account Number:	**01-10-10-3-4353**

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

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

The Telephone-Cell Phone budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	525
FY 2024 Budget request	$	645
Increase (Decrease)	$	120

The primary reason for the increase is due to the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**ADMINISTRATION**
Description:	**Telephone – Landline**
Priority:	**1.6 Prioritize Citizen Services**
Account Number:	**01-10-10-3-4354**

This account is used to pay for local and long distance phone costs, equipment leasing, and maintenance of phone lines associated with all departments with the exception of the Aquatic Center.

The Telephone-Landline budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 9,800
FY 2024 Budget request	$ 12,000
Increase (Decrease)	$ 2,200

The primary reason for the increase relates to increased headcount in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**ADMINISTRATION**
Description:	**Publishing/Advertising**
Priority:	**1.6 Prioritize Citizen Services**
Account Number:	**01-10-10-3-4355**

This account covers the cost associated with the publishing of various non-reimbursable legal publications in the local newspaper and the recording of documents.

The Publishing/Advertising budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	200
FY 2024 Budget request	$	100
Increase (Decrease)	$	(100)

The primary reason for the decrease relates to the estimated actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **ADMINISTRATION**

Description: **Printing/Copying**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **01-10-10-3-4357**

This account is used to pay for the printing of business cards, the engraving of name badges for staff, and the engraving of nameplates for various committee members.

Nameplates	$	150
Business cards	$	100
Name badges	$	50
	$	300

The Printing/Copying budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	1,260
FY 2024 Budget request	$	300
Increase (Decrease)	$	(960)

The primary reason for the decrease relates to the reallocation of expenditures for AP checks, tax forms and deposit slips to the Finance budget for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**ADMINISTRATION**
Description:	**Public Information**
Priority:	**1.6 Prioritize Citizen Services**
Account Number:	**01-10-10-3-4358**

This account is used for charges associated with the printing of the Happenings newsletter.

Printing of Happenings Newsletter (4)	$ 5,600
	$ 5,600

The Public Information budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 6,000
FY 2024 Budget request	$ 5,600
Increase (Decrease)	$ (400)

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **ADMINISTRATION**

Description: **Dues**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **01-10-10-3-4361**

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

Illinois Municipal League	$ 1,000
International City/County Managers Assoc. - COO	$ 1,260
International City/County Managers Assoc. - CAO	$ 1,260
Illinois City Management Assoc. - COO	$ 463
Illinois City Management Assoc. – CAO	$ 193
Lake County Municipal League	$ 1,230
Lake Zurich Area Chamber of Commerce	$ 410
Total	$ 5,816

The Dues budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 6,073
FY 2024 Budget request	$ 5,816
Increase (Decrease)	$ (257)

The primary reason for the decrease relates to the estimated actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **ADMINISTRATION**

Description: **Travel Expense**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **01-10-10-3-4362**

This account is used to pay for parking, cabs and train expenses not associated with travel for Professional Development for the Administration department.

The Travel Expense budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	100
FY 2024 Budget request	$	100
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **ADMINISTRATION**

Description: **Mileage Reimbursement**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **01-10-10-3-4363**

This account is used by other administrative staff other than the Chief Operating Officer for travel expenses. The current standard mileage reimbursement is $.655 per mile.

The Mileage Reimbursement budget request changed from the prior year budget as follows:

FY 2023 Budget request	$	200
FY 2024 Budget request	$	200
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **ADMINISTRATION**

Description: **Professional Development**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **01-10-10-3-4365**

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

~~ICMA Conference - COO and CAO~~	$	-
ILCMA Conference – COO (Summer) or CAO (Winter)	$	650
IML Conference	$	350
LZ Chamber Board meetings	$	240
Business expenses (Women in Govt., Admin meetings)	$	1,000
ICMA Credentialed Manager Certification	$	1,500
Fred Pryor Training - Administration	$	399
Total	$	4,139

The Professional Development budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	4,440
FY 2024 Budget request	$	4,139
Increase (Decrease)	$	(301)

The primary reason for the decrease relates to only one attendee at the ILCMA Conference for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**ADMINISTRATION**
Description:	**Publications**
Priority:	**1.6 Prioritize Citizen Services**
Account Number:	**01-10-10-3-4367**

This account pays for the Illinois Compiled Statutes.

State Statutes	$	300

The Publications budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	300
FY 2024 Budget request	$	300
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**ADMINISTRATION**
Description:	**Property Tax Rebate - Annexation**
Priority:	**1.6 Prioritize Citizen Services**
Account Number:	**01-10-10-3-4371**

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

The Property Tax Rebate-Annexation budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 7,647
FY 2024 Budget request	$ 8,890
Increase (Decrease)	$ 1,243

The primary reason for the increase relates to the rate increase voted in by the electorate for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **ADMINISTRATION**

Description: **Employee Recognition**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **01-10-10-3-4377**

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

Annual Employee Recognition	$ 1,200
Public Service Recognition Week - 2 events @ $600	$ 1,200
Miscellaneous	$ 500
Total	$ 2,900

The Employee Recognition budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,790
FY 2024 Budget request	$ 2,900
Increase (Decrease)	$ 1,110

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **ADMINISTRATION**

Description: **Volunteer Appreciation**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **01-10-10-3-4378**

This account is used for volunteer appreciation items.

The Volunteer Appreciation budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	400
FY 2024 Budget request	$	533
Increase (Decrease)	$	133

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **ADMINISTRATION**

Description: **Yard Waste Stickers**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **01-10-10-3-4380**

This account pays for yard waste stickers sold to the public. Presently, we are paying $2.70 per sticker and selling them for $3.50 each or 10 for $32. Residents are informed they can purchase them at cost through Waste Management and Country Bumpkin. During the month of October, residents can purchase Leaf Only stickers at a discounted rate. Effective, January 1, 2013, leaf burning was banned in the Village of Hawthorn Woods.

The Yard Waste Stickers budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 6,750
FY 2024 Budget request	$ 8,100
Increase (Decrease)	$ 1,350

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**ADMINISTRATION**
Description:	**Mortgage Default Property Maintenance**
Priority:	**1.6 Prioritize Citizen Services**
Account Number:	**01-10-10-3-4381**

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

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

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

The Mortgage Default Property Maintenance budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**ADMINISTRATION**
Description:	**SWALCO Fee**
Priority:	**1.6 Prioritize Citizen Services**
Account Number:	**01-10-10-3-4382**

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

The SWALCO Fee budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 3,719
FY 2024 Budget request	$ 3,719
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **ADMINISTRATION**

Description: **Miscellaneous Expense**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **01-10-10-3-4390**

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

LCML Annual Dinner	$	150
Retirement/bereavement	$	300
Miscellaneous	$	300
Total	$	750

The Miscellaneous Expense budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	750
FY 2024 Budget request	$	750
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**ADMINISTRATION**
Description:	**Contingency**
Priority:	**1.6 Prioritize Citizen Services**
Account Number:	**01-10-10-3-4399**

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

The Contingency budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 25,000
FY 2024 Budget request	$ 25,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**ADMINISTRATION**
Description:	**Office Supplies**
Priority:	**1.6 Prioritize Citizen Services**
Account Number:	**01-10-10-5-4561**

This account represents the amount paid for various office supplies, including envelopes.

The Office Supplies budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 5,000
FY 2024 Budget request	$ 4,500
Increase (Decrease)	$ (500)

The primary reason for the decrease is based upon the estimated actuals in Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**ADMINISTRATION**
Description:	**Automotive Fuel and Oil**
Priority:	**1.4 Prioritize Modernization of Infrastructure** **1.6 Prioritize Citizen Services**
Account Number:	**01-10-10-5-4562**

This account represents the amount paid for gas and oil for the Administration vehicle.

The Automotive Fuel and Oil budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**ADMINISTRATION**
Description:	**Minor Equipment**
Priority:	**1.6 Prioritize Citizen Services**
Account Number:	**01-10-10-5-4563**

This account is used to purchase minor office equipment.

Miscellaneous	$	200
Total	$	200

The Minor Equipment budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	200
FY 2024 Budget request	$	200
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**ADMINISTRATION**
Description:	**Uniforms**
Priority:	**1.6 Prioritize Citizen Services**
Account Number:	**01-10-10-5-4578**

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

The Uniforms budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	200
FY 2024 Budget request	$	200
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **ADMINISTRATION**

Description: **Meeting Supplies**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **01-10-10-5-4595**

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

Water	$ 775
Other items	$ 300
Total	$ 1,075

The Meeting Supplies budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 915
FY 2024 Budget request	$ 1,075
Increase (Decrease)	$ 160

The primary reason for the increase is based upon the estimated actuals for Fiscal Year 2023.

Village of Hawthorn Woods

LEGAL





LEGAL

Department Purpose

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

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2022	2023	2024	2024
Full-Time	0	0	0	0
Part-Time	0	0	0	0

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
-	-	-		-	-
-	-	-	**Total Revenues**	-	-

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
280,997	256,252	247,750	Contractual Services	247,750	200,575
280,997	256,252	247,750	**Total Expenditures**	247,750	200,575
(280,997)	(256,252)	(247,750)	**Source (Use) of Cash**	(247,750)	(200,575)

Significant Changes

- There are no significant changes.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
LEGAL							
EXPENDITURES							
CONTRACTUAL SERVICES							
01-10-11-3-4230	LEGAL SERVICES-LITIGATION	149,557	145,000	58,075	145,000	145,000	155,000
01-10-11-3-4231	RETAINER-GENERAL	60,000	60,000	20,000	60,000	60,000	6,000
01-10-11-3-4232	LEGAL SERVICES-PROSECUTOR	30,000	31,500	12,500	31,500	31,500	33,075
01-10-11-3-4233	HUMAN RESOURCES/LABOR	15,495	10,000	-	5,000	10,000	5,000
01-10-11-3-4234	ADJUDICATION	1,200	1,250	525	1,250	1,250	1,500
01-10-11-3-4235	LEGAL-LAND USE	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES		256,252	247,750	91,100	242,750	247,750	200,575
TOTAL EXPENDITURES		256,252	247,750	91,100	242,750	247,750	200,575

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**LEGAL**
Description:	**Legal Services – Litigation**
Priority:	**1.6 Prioritize Citizen Services**
Account Number:	**01-10-11-3-4230**

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

The Legal Services-Litigation budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 145,000
FY 2024 Budget request	$ 145,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**LEGAL**
Description:	**Legal Services – Retainer**
Priority:	**1.6 Prioritize Citizen Services**
Account Number:	**01-10-11-3-4231**

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

The Legal Services-Retainer budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 60,000
FY 2024 Budget request	$ 60,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **LEGAL**

Description: **Legal Service - Prosecutor**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **01-10-11-3-4232**

This account is the amount paid for prosecution of village ordinance, traffic and driving under the influence (DUI) violations. The present agreement with the Village Prosecutor provides for a monthly retainer of $2,756. The revenue received from the fines is recorded in the Police Department.

The Legal Service-Prosecutor budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 31,500
FY 2024 Budget request	$ 31,500
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**LEGAL**
Description:	**Legal – Labor Issues**
Priority:	**1.6 Prioritize Citizen Services**
Account Number:	**01-10-11-3-4233**

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

The Legal-Labor Issues budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 10,000
FY 2024 Budget request	$ 10,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**LEGAL**
Description:	**Legal – Adjudication**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.6 Prioritize Citizen Services**
Account Number:	**01-10-11-3-4234**

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

The Legal-Adjudication budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	1,250
FY 2024 Budget request	$	1,250
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

Village of Hawthorn Woods

VILLAGE CLERK



VILLAGE CLERK

Department Purpose

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

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2022	2023	2024	2024
Full-Time	0	0	0	0.20
Part-Time	0	0	0	0

• Village Clerk position is allocated in Administration.

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

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
-	-	-		-	-
-	-	-	**Total Revenues**	-	-

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
40,461	43,055	44,886	Personnel Services	47,000	49,350
3,922	4,257	7,995	Contractual Services	8,105	7,175
44,383	47,312	52,881	**Total Expenditures**	55,105	56,525
(44,383)	(47,312)	(52,881)	**Source (Use) of Cash**	(55,105)	(56,525)

Significant Changes

• There are no significant changes.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
VILLAGE CLERK							
EXPENDITURES							
PERSONNEL SERVICES							
01-10-13-1-4010	SALARIES	36,763	37,891	18,946	37,891	39,905	41,900
01-10-13-1-4040	IMRF	3,956	4,096	2,048	4,096	4,042	4,244
01-10-13-1-4090	FICA MATCHING	2,337	2,899	1,393	2,786	3,053	3,205
TOTAL PERSONNEL SERVICES		43,055	44,886	22,387	44,774	47,000	49,350
CONTRACTUAL SERVICES							
01-10-13-3-4329	OTHER PROFESSIONAL SERVICES	2,454	3,860	1,296	3,590	3,690	3,700
01-10-13-3-4330	FOIA RESPONSE FEES	-	500	-	-	500	500
01-10-13-3-4361	DUES	235	300	205	300	315	325
01-10-13-3-4365	PROFESSIONAL DEVELOPMENT	40	1,300	60	1,300	2,050	1,300
01-10-13-3-4390	MISC EXPENSE	1,528	2,035	573	1,350	1,550	1,350
TOTAL CONTRACTUAL SERVICES		4,257	7,995	2,135	6,540	8,105	7,175
TOTAL EXPENDITURES		47,312	52,881	24,521	51,314	55,105	56,525

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**VILLAGE CLERK**
Description:	**Salaries**
Priority:	**1.6 Prioritize Citizen Services**
Account Number:	**01-10-13-1-4010**

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

Chief Administrative Officer/Village Clerk – 20%

The Salaries budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 37,891
FY 2024 Budget request	$ 39,905
Increase (Decrease)	$ 2,014

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **VILLAGE CLERK**

Description: **IMRF**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **01-10-13-1-4040**

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

Effective January 1, 2024 the Village's portion will be 10.13%.

The IMRF budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 4,096
FY 2024 Budget request	$ 4,042
Increase (Decrease)	$ (54)

The primary reason for the decrease is based upon the Village's IMRF percentage is decreasing from 10.81% to 10.13%, effective January 1, 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**VILLAGE CLERK**
Description:	**FICA Matching**
Priority:	**1.6 Prioritize Citizen Services**
Account Number:	**01-10-13-1-4090**

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

The FICA budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 2,899
FY 2024 Budget request	$ 3,053
Increase (Decrease)	$ 154

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**VILLAGE CLERK**
Description:	**Other Professional Services**
Priority:	**1.6 Prioritize Citizen Services**
Account Number:	**01-10-13-3-4329**

This account is used by the Village Clerk for notary expenses associated with application fees, insurance, notary stamp purchases, annual document shredding and codification of ordinances:

Notary, insurance and stamps	$	90
Annual shredding of documents	$	400
Sterling Codifiers - biennial codification	$	3,200
Total	$	3,690

The Other Professional Services budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	3,860
FY 2024 Budget request	$	3,690
Increase (Decrease)	$	(170)

The primary reason for the decrease relates to the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **VILLAGE CLERK**

Description: **FOIA Response Fees**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **01-10-13-3-4330**

This account is used by the Village Clerk for expenditures related to consultant fees to produce documents responsive to Freedom of Information Act (FOIA) requests.

The FOIA Response Fees budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	500
FY 2024 Budget request	$	500
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **VILLAGE CLERK**

Description: **Dues**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **01-10-13-3-4361**

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

Municipal Clerks of Lake Co. – Village Clerk	$	20
Municipal Clerks of Lake Co. – Deputy Clerk	$	20
Municipal Clerks of Lake Co. - Building Specialist	$	20
International Institute of Municipal Clerks – Village Clerk	$	195
Municipal Clerks of Illinois – Village Clerk	$	60
Total	$	315

The Dues budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	300
FY 2024 Budget request	$	315
Increase (Decrease)	$	15

The primary reason for the increase relates to projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **VILLAGE CLERK**

Description: **Professional Development**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **01-10-13-3-4365**

This account is used to pay for professional development, including training seminars and conferences, and per diem expenses for the Village Clerk for the Certified Municipal Clerk designation.

Municipal Clerk of Illinois Academy	$ 1,150
Municipal Clerks of Lake County meetings	$ 150
Civic Plus - Agenda Center module training	$ 750
Total	$ 2,050

The Professional Development budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,300
FY 2024 Budget request	$ 2,050
Increase (Decrease)	$ 750

The reason for the increase is based upon the training in the Agenda Center module with Civic Plus in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **VILLAGE CLERK**

Description: **Miscellaneous Expense**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **01-10-13-3-4390**

This account is used to pay for a storage unit for archived records with some awaiting disposal.

Cube Smart	$ 1,550
Total	$ 1,550

The Miscellaneous Expense budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 2,035
FY 2024 Budget request	$ 1,550
Increase (Decrease)	$ (485)

The primary reason for the decrease relates to the Village moving to a smaller storage unit in Fiscal Year 2023.

Village of Hawthorn Woods

RISK MANAGEMENT





RISK MANAGEMENT

Department Purpose

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

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2022	2023	2024	2024
Full-Time	0	0	0	0.10
Part-Time	0	0	0	0

• Risk Manager position is allocated in Finance.

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
-	-	-		-	-
-	-	-	**Total Revenues**	-	-

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
11,825	11,958	12,643	Personnel Services	13,324	13,991
418,062	422,179	525,500	Contractual Services	596,920	596,920
-	-	5,000	Capital Outlay	5,000	5,000
429,887	434,137	543,143	**Total Expenditures**	615,244	615,911
(429,887)	(434,137)	(543,143)	**Source (Use) of Cash**	(615,244)	(615,911)

Significant Changes

• The renewal quotes for medical, dental, vision, general liability and workers compensation insurance premiums have been assumed at an 8% increase.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
RISK MANAGEMENT							
EXPENDITURES							
PERSONNEL SERVICES							
01-10-14-1-4010	SALARIES	10,183	10,673	5,337	10,673	11,313	11,879
01-10-14-1-4040	IMRF	1,017	1,154	577	1,154	1,146	1,203
01-10-14-1-4090	FICA MATCHING	758	816	397	795	865	909
TOTAL PERSONNEL SERVICES		11,958	12,643	6,311	12,621	13,324	13,991
CONTRACTUAL SERVICES							
01-10-14-3-4370	MEDICAL INSURANCE PREMIUMS	418,930	499,000	262,365	499,000	538,920	538,920
01-10-14-3-4371	DENTAL & VISION PREMIUMS	31,755	35,000	15,846	35,000	40,000	40,000
01-10-14-3-4372	EMPLOYEE ASSISTANCE PROGRAM	-	-	-	-	-	-
01-10-14-3-4373	LIABILITY INSURANCE	89,110	105,000	96,748	96,748	120,000	120,000
01-10-14-3-4374	UNEMPLOYMENT PREMIUM	9,418	7,500	4,871	7,500	9,000	9,000
01-10-14-3-4375	WORKERS COMPENSATION	83,965	90,000	53,819	99,947	100,000	100,000
01-10-14-3-4376	FLEX SPENDING	-	-	-	-	-	-
01-10-14-3-4377	INSURANCE ALLOCATION	(211,000)	(211,000)	-	(211,000)	(211,000)	(211,000)
TOTAL CONTRACTUAL SERVICES		422,179	525,500	433,649	527,195	596,920	596,920
CAPITAL OUTLAY							
01-10-14-8-4894	SAFETY IMPROVEMENTS	-	5,000	-	-	5,000	5,000
TOTAL CAPITAL OUTLAY		-	5,000	-	-	5,000	5,000
TOTAL EXPENDITURES		434,137	543,143	439,960	539,816	615,244	615,911

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**RISK MANAGEMENT**
Description:	**Salaries**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**01-10-14-1-4010**

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

Chief Financial Officer/Human Resources Director – 5%
Finance Office Manager - 5%

The Salaries budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 10,673
FY 2024 Budget request	$ 11,313
Increase (Decrease)	$ 640

The primary reason for the increase represents the Village's approved compensation plan for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**RISK MANAGEMENT**
Description:	**IMRF**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**01-10-14-1-4040**

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

Effective January 1, 2024, the Village's portion will be 10.13%.

The IMRF budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,154
FY 2024 Budget request	$ 1,146
Increase (Decrease)	$ (8)

The primary reason for the decrease is based upon the Village's IMRF percentage is decreasing from 10.81% to 10.13%, effective January 1, 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**RISK MANAGEMENT**
Description:	**FICA Matching**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**01-10-14-1-4090**

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

The FICA Matching budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	816
FY 2024 Budget request	$	865
Increase (Decrease)	$	49

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **RISK MANAGEMENT**

Description: **Medical Insurance Premiums**

Priority: **1.1 Prioritize a Safe and Secure Community**
1.3 Prioritize Strong Fiscal Sustainability
1.5 Prioritize a Healthy Community and Environment

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

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

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

Type of Coverage	Employee % of Premium	Village % of Premium
HMO – Employee Only	20%	80%
HMO – Family	35%	65%
PPO – Employee Only	15%	85%
PPO – Family	32%	68%

The Village is unable to obtain a renewal quotes until late October, therefore the increase is estimated with assistance from the Village's employee benefits consultant Corkill Insurance.

The Medical Insurance Premiums budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 499,000
FY 2024 Budget request	$ 538,920
Increase (Decrease)	$ 39,920

The primary reason for the increase is based upon an assumed increase for medical benefits for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**RISK MANAGEMENT**
Description:	**Employee Assistance Program**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**01-10-14-3-4372**

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

The Employee Assistance Program budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

Therer is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **RISK MANAGEMENT**

Description: **Dental and Vision Insurance Premiums**

Priority: **1.1 Prioritize a Safe and Secure Community**
1.3 Prioritize Strong Fiscal Sustainability
1.5 Prioritize a Healthy Community and Environment

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

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

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

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

The Village's insurance broker, Corkill Insurance, is working with the Village's dental provider (Met Life) and vision provider (VSP) to obtain renewal quotes. In addition, alternate providers will be asked to provide quotes.

The Dental and Vision Insurance Premiums budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 35,000
FY 2024 Budget request	$ 40,000
Increase (Decrease)	$ 5,000

The primary reason for the increase is based upon an estimated annual premiums for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**RISK MANAGEMENT**
Description:	**Liability Insurance**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**01-10-14-3-4373**

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

The Liability Insurance budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 105,000
FY 2024 Budget request	$ 120,000
Increase (Decrease)	$ 15,000

The primary reason for the increase is based upon the anticipated rate increase for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**RISK MANAGEMENT**
Description:	**Unemployment Premium**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**01-10-14-3-4374**

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

The Village's unemployment premium is based on a ratio, called the benefit ratio, which is determined in such a way that the greater the unemployment caused by the employer, the higher the rate. This premium is payable quarterly and is calculated as the benefit ratio times the first $12,960 (2022 wage base) of an employee's annual wages. The Village's benefit ratio has steadily improved, as shown below:

	2016	2017	2018	2019	2020	2021	2022	2023
Benefit Ratio	1.05%	0.95%	1.33%	1.18%	1.33%	1.08%	1.33%	0.85%

The Unemployment Premium budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 7,500
FY 2024 Budget request	$ 9,000
Increase (Decrease)	$ 1,500

The primary reason for the increase is based upon projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**RISK MANAGEMENT**
Description:	**Workers Compensation**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**01-10-14-3-4375**

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

The Workers Compensation budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 90,000
FY 2024 Budget request	$ 100,000
Increase (Decrease)	$ 10,000

The primary reason for the increase based upon the anticipated rate increase for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**RISK MANAGEMENT**
Description:	**Flex Spending**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**01-10-14-3-4376**

This account pays for the employer responsibility for Section 125 Flexible Spending accounts. This account will only be utilized if an employee separates from employment with reimbursements in excess of deductions withheld.

The Flex Spending budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**RISK MANAGEMENT**
Description:	**Insurance Allocation**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**01-10-14-3-4377**

This account allocates the insurance expense between the General Fund and the other Village Funds that incur the insurance expenses: the Community Development Fund, the Parks & Recreation Fund, the Aquatic Center Fund and the Sewer Fund.

The Insurance Allocation budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ (211,000)
FY 2024 Budget request	$ (211,000)
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**RISK MANAGEMENT**
Description:	**Safety Improvements**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**01-10-14-8-4894**

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

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

The Safety Improvements budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 5,000
FY 2024 Budget request	$ 5,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

Village of Hawthorn Woods

HUMAN RESOURCES





HUMAN RESOURCES

Department Purpose

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

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2022	2023	2024	2024
Full-Time	0	0	0	0.30
Part-Time	0	0	0	0

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
-	-	-		-	-
-	-	-	**Total Revenues**	-	-

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
39,110	39,547	50,857	Personnel Services	78,557	81,235
7,687	1,089	6,285	Contractual Services	5,525	5,525
46,796	40,636	57,142	**Total Expenditures**	84,082	86,760
(46,796)	(40,636)	(57,142)	**Source (Use) of Cash**	(84,082)	(86,760)

Significant Changes

• $25,000 increase related to the creation of the Retirement Payout account that will be used to pay unused accrued PTO, vacation, and/or sick time for any Village employee.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
HUMAN RESOURCES							
EXPENDITURES							
PERSONNEL SERVICES							
01-10-16-1-4010	SALARIES	33,730	42,932	21,166	42,332	45,472	47,746
01-10-16-1-4015	RETIREMENT PAYOUT	-	-	-	-	25,000	25,000
01-10-16-1-4040	IMRF	3,317	4,641	2,288	4,576	4,606	4,837
01-10-16-1-4090	FICA MATCHING	2,500	3,284	1,567	3,134	3,479	3,653
TOTAL PERSONNEL SERVICES		39,547	50,857	25,021	50,042	78,557	81,235
CONTRACTUAL SERVICES							
01-10-16-3-4329	OTHER PROFESSIONAL SERVICES	-	1,000	-	-	-	-
01-10-16-3-4361	DUES	607	360	-	377	400	400
01-10-16-3-4365	PROFESSIONAL DEVELOPMENT	-	300	-	-	300	300
01-10-16-3-4366	WELLNESS PROGRAM	49	225	-	-	225	225
01-10-16-3-4367	PRE EMPLOYMENT SCREENING	433	500	193	400	500	500
01-10-16-3-4370	TUITION REIMBURSEMENT PROGRAM	-	3,000	-	-	3,000	3,000
01-10-16-3-4390	OTHER CHARGES	-	400	-	-	600	600
01-10-16-3-4399	CONTINGENCY	-	500	-	-	500	500
TOTAL CONTRACTUAL SERVICES		1,089	6,285	193	777	5,525	5,525
TOTAL EXPENDITURES		40,636	57,142	25,214	50,819	84,082	86,760

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**HUMAN RESOURCES**
Description:	**Salaries**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.6 Prioritize Citizen Services**
Account Number:	**01-10-16-1-4010**

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

Chief Financial Officer/Human Resources Director – 25%
Finance Office Manager – 10%

The Salaries budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 42,932
FY 2024 Budget request	$ 45,472
Increase (Decrease)	$ 2,540

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**HUMAN RESOURCES**
Description:	**Retirement Payout**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.6 Prioritize Citizen Services**
Account Number:	**01-10-16-1-4015**

This account is used to pay for any unused accrued PTO or contractual obligations related to the retirement of Village employees. This account will also pay out any unused accrued vacation and/or sick time for sworn officers.

The Retirement Payout budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ 25,000
Increase (Decrease)	$ 25,000

The primary reason for the increase is based upon the Village's anticipation of future retirements for Village employees.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**HUMAN RESOURCES**
Description:	**IMRF**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.6 Prioritize Citizen Services**
Account Number:	**01-10-16-1-4040**

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

Effective January 1, 2024, the Village's portion will be 10.13%.

The IMRF budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 4,641
FY 2024 Budget request	$ 4,606
Increase (Decrease)	$ (35)

The primary reason for the decrease is based upon the Village's IMRF percentage is decreasing from 10.81% to 10.13%, effective January 1, 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**HUMAN RESOURCES**
Description:	**FICA Matching**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.6 Prioritize Citizen Services**
Account Number:	**01-10-16-1-4090**

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

The FICA Matching budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 3,284
FY 2024 Budget request	$ 3,479
Increase (Decrease)	$ 195

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **HUMAN RESOURCES**

Description: **Other Professional Services**

Priority: **1.3 Prioritize Strong Fiscal Sustainability**

Account Number: **01-10-16-3-4329**

This account is used to Pay for Human Resources consulting and services performed during the transition of the new Chief Financial Officer as well as provide services related to the COVID-19 pandemic.

The Other Professional Services budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,000
FY 2024 Budget request	$ -
Increase (Decrease)	$ (1,000)

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**HUMAN RESOURCES**
Description:	**Dues**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.6 Prioritize Citizen Services**
Account Number:	**01-10-16-3-4361**

This account is used to pay for annual dues and labor requirements for Human Resources related professional associations. This line item includes the dues for the Human Resources

~~Illinois Public Employer Labor Relations Association~~	$ -
~~National Public Employer Labor Relations Association~~	$ -
~~International Public Management Association for Human Resources~~	$ -
~~ILCMA Legacy Project~~	$ -
~~Public Salary.Com~~	$ -
Illinois Labor Law Poster	$ 400
Total	$ 400

The Dues budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 360
FY 2024 Budget request	$ 400
Increase (Decrease)	$ 40

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**HUMAN RESOURCES**
Description:	**Professional Development**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.6 Prioritize Citizen Services**
Account Number:	**01-10-16-3-4365**

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

HR Certification Courses	$ 300
~~ILCMA Legacy Project Annual Conference~~	$ -
Total	$ 300

The Professional Development budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 300
FY 2024 Budget request	$ 300
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**HUMAN RESOURCES**
Description:	**Wellness Program**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy, Community and Environment** **1.6 Prioritize Citizen Services** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-10-16-3-4366**

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

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

> *Health awareness initiatives (including health education, preventive screenings and health risk assessments)*

> *Efforts to maximize employee engagement (including mechanisms to encourage employee participation)*

> *Initiatives to change unhealthy behaviors and lifestyle choices (including counseling, seminars, online programs and self-help materials)*

> *Supportive environment efforts (including workplace policies to encourage healthy lifestyles, healthy eating, increased physical activity and improved mental health)*

> *Work related immunizations*

> *Flu shot clinics*

The Wellness Program budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	225
FY 2024 Budget request	$	225
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**HUMAN RESOURCES**
Description:	**Pre-Employment Screening**
Priority:	**1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-10-16-3-4367**

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

The Pre-Employment Screening budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	500
FY 2024 Budget request	$	500
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**HUMAN RESOURCES**
Description:	**Tuition Reimbursement**
Priority:	**1.6 Prioritize Citizen Services** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-10-16-3-4370**

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

The Tuition Reimbursement budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 3,000
FY 2024 Budget request	$ 3,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **HUMAN RESOURCES**

Description: **Other Charges**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **01-10-16-3-4390**

This account is used to pay for other Human Resources related expenses, as follows:

Annual Team Building Event	$ 150
Performance Improvement Training	$ 250
	$ 400

The Other Charges budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 400
FY 2024 Budget request	$ 600
Increase (Decrease)	$ 200

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**HUMAN RESOURCES**
Description:	**Contingency**
Priority:	**1.6 Prioritize Citizen Services**
Account Number:	**01-10-16-3-4399**

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

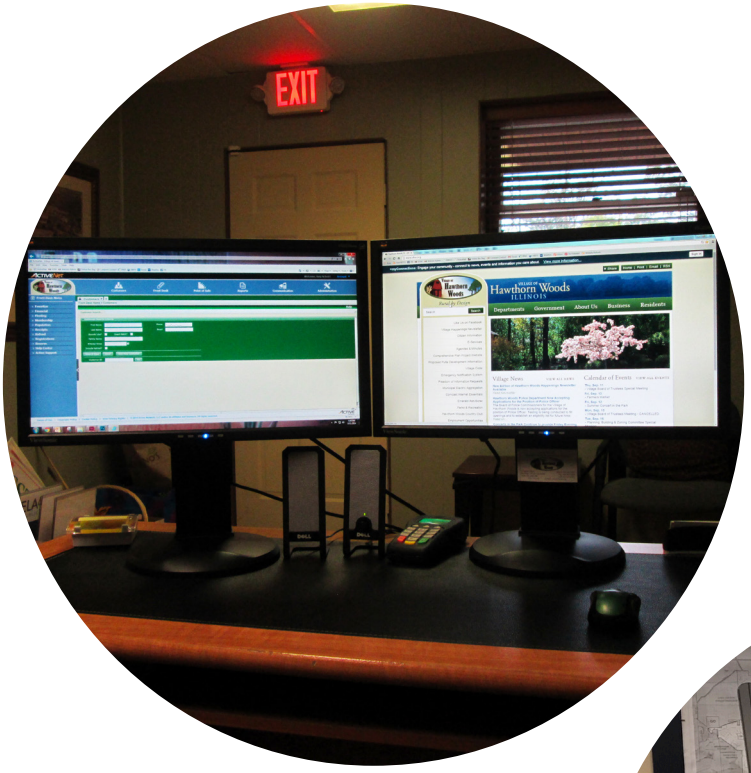
The Contingency budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	500
FY 2024 Budget request	$	500
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

Village of Hawthorn Woods

TECHNOLOGY





TECHNOLOGY

Department Purpose

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

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2022	2023	2024	2024
Full-Time	0	0	0	0
Part-Time	0	0	0	0

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
-	-	-		-	-
-	-	-	**Total Revenues**	-	-

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
94,452	93,378	115,567	Contractual Services	135,642	119,350
94,452	93,378	115,567	**Total Expenditures**	135,642	119,350
(94,452)	(93,378)	(115,567)	**Source (Use) of Cash**	(135,642)	(119,350)

Significant Changes

• $16,584 increase in Technology Support Services due to purchase of block of hours with IT vendor for the implementation of certain mandated technological upgrades.

• $11,000 increase in Internet Access due to the need to increase our bandwidth; however, this additional expense will realize a savings in the Hosted Exchange Service line item.

• $13,025 decrease in Hosted Exchange Service due to the implementation of an image based service.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
TECHNOLOGY							
EXPENDITURES							
CONTRACTUAL SERVICES							
01-10-17-3-4130	SOFTWARE SUPPORT & MAINT	33,057	33,882	29,286	34,286	36,660	37,500
01-10-17-3-4329	TECHNOLOGY SUPPORT SERVICES	-	19,440	19,440	19,440	36,024	20,500
01-10-17-3-4330	WEBSITE HOSTING & MAINT	5,469	6,245	5,575	6,450	6,483	6,600
01-10-17-3-4331	INTERNET ACCESS	24,432	25,000	12,368	25,000	36,000	36,000
01-10-17-3-4332	MISCELLANEOUS	1,479	1,500	5,301	5,800	4,000	1,750
01-10-17-3-4333	HOSTED EXCHANGE SERVICES	28,941	29,500	14,281	29,500	16,475	17,000
TOTAL CONTRACTUAL SERVICES		93,378	115,567	86,251	120,476	135,642	119,350
TOTAL EXPENDITURES		93,378	115,567	86,251	120,476	135,642	119,350

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**TECHNOLOGY**
Description:	**Software Support and Maintenance**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.4 Prioritize Modernization of Infrastructure** **1.6 Prioritize Citizen Services**
Account Number:	**01-10-17-3-4130**

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

BS&A maintenance	$ 14,301
Laserfiche maintenance	$ 1,386
IACP – PD	$ 525
Critical Reach – PD	$ 235
InTime – PD	$ 2,775
Evidence Room Software - Porter Lee - PD	$ 2,600
Lexipol - PD	$ 8,600
American Legal Publishing	$ 550
Anti-virus Software - ABG	$ 2,300
Adobe Creative Cloud (1 license)/Pro (6 licenses)	$ 1,833
Log Me In Central - 25 user license	$ 955
VMware - Once every 3 years	$ -
Zoom	$ 600
Total	$ 36,660

The Software Support and Maintenance budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 33,882
FY 2024 Budget request	$ 36,660
Increase (Decrease)	$ 2,778

The primary reason for the increase relates to a one time fee to integrate Porter Lee software with the new RMS, and the inclusion of Zoom in the Technology budget for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**TECHNOLOGY**
Description:	**Technology Support Services**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.4 Prioritize Modernization of Infrastructure** **1.6 Prioritize Citizen Services**
Account Number:	**01-10-17-3-4329**

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

237 hours @ $152.00/hour = $36,024

The Technology Support Services budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 19,440
FY 2024 Budget request	$ 36,024
Increase (Decrease)	$ 16,584

The primary reason for the increase is due to the need to purchase additional consulting hours for implementation of bodycams, multi-factor authentication, back up and VMware upgrades and centralized print services in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**TECHNOLOGY**
Description:	**Website Hosting and Maintenance**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.4 Prioritize Modernization of Infrastructure** **1.6 Prioritize Citizen Services**
Account Number:	**01-10-17-3-4330**

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

Civic Plus annual maintenance fee and Civic Plus SSL Certificate	$ 4,983
Constant Contact	$ 1,500
Total	$ 6,483

Vhw.org domain name expires June 25, 2027.
Hwpd.com domain name expires March 19, 2028

The Website Hosting and Maintenance budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 6,245
FY 2024 Budget request	$ 6,483
Increase (Decrease)	$ 238

The primary reason for the increase is based upon estimated actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**TECHNOLOGY**
Description:	**Internet Access**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.4 Prioritize Modernization of Infrastructure** **1.6 Prioritize Citizen Services**
Account Number:	**01-10-17-3-4331**

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

Secure VPN provided by ABN	$36,000

The Internet Access budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 25,000
FY 2024 Budget request	$ 36,000
Increase (Decrease)	$ 11,000

The primary reason for the increase relates to the need to increase our bandwidth in Fiscal Year 2024. This cost is offset by savings in account #01-10-17-3-4333 Hosted Exchange Service.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**TECHNOLOGY**
Description:	**Miscellaneous**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.4 Prioritize Modernization of Infrastructure** **1.6 Prioritize Citizen Services**
Account Number:	**01-10-17-3-4332**

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

The Miscellaneous budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,500
FY 2024 Budget request	$ 4,000
Increase (Decrease)	$ 2,500

The reason for the increase relates to planned computer monitor replacement costs in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**TECHNOLOGY**
Description:	**Hosted Exchange Service**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.4 Prioritize Modernization of Infrastructure** **1.6 Prioritize Citizen Services**
Account Number:	**01-10-17-3-4333**

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

Hosted Exchange (Village Outlook Emails) and	
Hosted Backup (Village Software & Files)	$ 15,500
Hosted File Exchange Service (Box.com)	$ 975
Total	$ 16,475

The Hosted Exchange Service budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 29,500
FY 2024 Budget request	$ 16,475
Increase (Decrease)	$ (13,025)

The primary reason for the decrease is based upon the implementation of an image based service in Fiscal Year 2024.

Village of Hawthorn Woods

FINANCE



FINANCE

Department Purpose

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

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2022	2023	2024	2024
Full-Time	2	2	2	1.00
Part-Time	0	0	0	0

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

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
-	-	-		-	-
-	-	-	**Total Revenues**	-	-

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
118,244	119,581	134,716	Personnel Services	141,979	149,078
36,211	30,733	38,492	Contractual Services	40,397	43,112
-	-	60	Commodities	60	60
154,455	150,313	173,268	**Total Expenditures**	182,436	192,250
(154,455)	(150,313)	(173,268)	**Source (Use) of Cash**	(182,436)	(192,250)

Significant Changes

- $4,240 increase in Annual Audit based upon a 5% increase on the 3-year renewal.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
FINANCE							
EXPENDITURES							
PERSONNEL SERVICES							
01-10-18-1-4010	SALARIES	101,826	113,723	56,861	113,722	120,546	126,573
01-10-18-1-4040	IMRF	10,175	12,293	6,147	12,293	12,211	12,822
01-10-18-1-4090	FICA MATCHING	7,580	8,700	4,230	8,461	9,222	9,683
TOTAL PERSONNEL SERVICES		119,581	134,716	67,238	134,476	141,979	149,078
CONTRACTUAL SERVICES							
01-10-18-3-4210	ANNUAL AUDIT	23,765	29,000	29,000	29,005	30,450	31,975
01-10-18-3-4211	ACTUARY SERVICES	3,510	3,500	5,610	5,610	3,330	5,420
01-10-18-3-4328	OTHER PROFESSIONAL SERVICES	-	500	-	500	500	500
01-10-18-3-4329	BOND FINANCIAL ADVISOR	450	1,000	500	1,000	1,000	100
01-10-18-3-4330	AUDIT CONTINGENCY PAYMENT	-	1,452	-	1,452	1,452	1,452
01-10-18-3-4353	TELEPHONE-CELL PHONE	1,085	1,085	506	1,085	650	650
01-10-18-3-4355	PUBLISHING/ADVERTISING	299	60	-	60	60	60
01-10-18-3-4357	PRINTING/COPYING	-	-	-	-	1,060	1,060
01-10-18-3-4361	DUES	1,260	1,545	1,450	1,545	1,545	1,545
01-10-18-3-4365	PROFESSIONAL DEVELOPMENT	364	350	514	514	350	350
TOTAL CONTRACTUAL SERVICES		30,733	38,492	37,580	40,771	40,397	43,112
COMMODITIES							
01-10-18-5-4578	UNIFORMS	-	60	25	60	60	60
TOTAL COMMODITIES		-	60	25	60	60	60
TOTAL EXPENDITURES		150,313	173,268	104,844	175,307	182,436	192,250

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**FINANCE**
Description:	**Salaries**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.6 Prioritize Citizen Services**
Account Number:	**01-10-18-1-4010**

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

Chief Financial Officer/Human Resources Director – 55%
Finance Office Manager – 50%
~~Finance Part-Time Summer Intern - 100%~~

The Salaries budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 113,723
FY 2024 Budget request	$ 120,546
Increase (Decrease)	$ 6,823

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**FINANCE**
Description:	**IMRF**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.6 Prioritize Citizen Services**
Account Number:	**01-10-18-1-4040**

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

Effective January 1, 2024, the Village's portion will be 10.13%.

The IMRF budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 12,293
FY 2024 Budget request	$ 12,211
Increase (Decrease)	$ (82)

The primary reason for the decrease is based upon the Village's IMRF percentage is decerasing from 10.81% to 10.13%, effective January 1, 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**FINANCE**
Description:	**FICA Matching**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.6 Prioritize Citizen Services**
Account Number:	**01-10-18-1-4090**

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

The FICA Matching budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 8,700
FY 2024 Budget request	$ 9,222
Increase (Decrease)	$ 522

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**FINANCE**
Description:	**Annual Audit**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.6 Prioritize Citizen Services**
Account Number:	**01-10-18-3-4210**

Audit services are paid for from this account. The Village accepted a 3-year renewal proposal from Sikich, LLP for the audits of 2022, 2023 and 2024.

The Annual Audit budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 29,000
FY 2024 Budget request	$ 30,450
Increase (Decrease)	$ 1,450

This primary reason for the increase is the 5.0% fee increase reflected in the 3-year proposal from Sikich, LLP.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**FINANCE**
Description:	**Actuary Services**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.6 Prioritize Citizen Services**
Account Number:	**01-10-18-3-4211**

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

The Actuary Services budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 3,500
FY 2024 Budget request	$ 3,330
Increase (Decrease)	$ (170)

The primary reason for the decrease is based upon actuarial valuation agreement between Lauterbach & Amen for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**FINANCE**
Description:	**Bond Financial Advisor**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.6 Prioritize Citizen Services**
Account Number:	**01-10-18-3-4329**

The Village is faced with many challenges related to debt management of the four SSA bond issues, and the Aquatic Center Revenue Bonds. This account used for bond financial services provided by Bridgeport Financial.

The Bond Financial Advisor budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,000
FY 2024 Budget request	$ 1,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**FINANCE**
Description:	**Audit Contingency Payment**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.6 Prioritize Citizen Services**
Account Number:	**01-10-18-3-4330**

In Fiscal Year 2016, the Village retained Azavar Audit Solutions to conduct a comprehensive audit of sales tax, utility tax, telecommunications tax, and franchise fees. The audits were conducted on a contingent fee basis. This account records the contingent fee due to Azavar as a result of new revenue discovered in the audit process.

The Audit Contingency Payment budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,452
FY 2024 Budget request	$ 1,452
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**FINANCE**
Description:	**Telephone-Cell Phone**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.6 Prioritize Citizen Services**
Account Number:	**01-10-18-3-4353**

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

Cell phone – Chief Financial Officer – payment of business-related usage from the Chief Financial Officer's personal cellular telephone = $650.

The Telephone-Cell Phone budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,085
FY 2024 Budget request	$ 650
Increase (Decrease)	$ (435)

The primary reason for the decrease is the elimination of the hot spots for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**FINANCE**
Description:	**Publishing/Advertising**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.6 Prioritize Citizen Services**
Account Number:	**01-10-18-3-4355**

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

The Publishing/Advertising budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	60
FY 2024 Budget request	$	60
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **FINANCE**

Description: **Printing/Copying**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **01-10-18-3-4357**

This account is used to pay for the tax forms, envelopes, and deposit slips. These items were budgeted in Administration in Fiscal Year 2023.

Tax forms	$ 450
Envelopes	$ 450
Deposit slips	$ 60
AP Checks	$ 100
Total	$ 1,060

The Dues budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ 1,060
Increase (Decrease)	$ 1,060

The primary reason for the increase is based upon the transfer of expenses for Finance-related items from the Administration budget for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**FINANCE**
Description:	**Dues**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.6 Prioritize Citizen Services**
Account Number:	**01-10-18-3-4361**

This account is used to pay for the following dues:

Government Finance Officers Association Membership	$ 420
Illinois Government Finance Officers Association	$ 300
Illinois Municipal Treasurers Association	$ 90
Certificate of Achievement in Financial Reporting Application Fee	$ 485
Certificate of Achievement for Popular Annual Financial Report Fee	$ 250
~~Illinois CPA Society Membership~~	$ -
~~American Institute of Certified Public Accountants (AICPA) Membership~~	$ -
Total	$ 1,545

The Dues budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,545
FY 2024 Budget request	$ 1,545
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **FINANCE**

Description: **Professional Development**

Priority: **1.3 Prioritize Strong Fiscal Sustainability**
1.6 Prioritize Citizen Services

Account Number: **01-10-18-3-4365**

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

~~Government Finance Officers Association~~	
~~National Convention~~	
~~Chief Financial Officer~~	$ -
~~Finance Office Manager~~	$ -
Fred Pryor Seminars - Career Track	
Unlimited Training Membership	
CFO/Finance Manager	$ 300
Illinois Government Finance Officers Association	
1 Local Training Class	$ 50
Total	$ 350

The Professional Development budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 350
FY 2024 Budget request	$ 350
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**FINANCE**
Description:	**Uniforms**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.6 Prioritize Citizen Services**
Account Number:	**01-10-18-5-4578**

This account is used to pay for the Finance employee uniform shirts for casual Fridays.

Finance employees (2)

The Uniforms budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	60
FY 2024 Budget request	$	60
Increase (Decrease)	$	-

There is no change in Fiscal Year 2024.

Village of Hawthorn Woods

ENGINEERING





ENGINEERING

Department Purpose

The primary responsibility of the Engineering Department is to provide engineering services related to the construction projects of the Village and to participate in the planning of new development and infrastructure. The Public Works Director/Village Engineer is responsible for the Engineering Department.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2022	2023	2024	2024
Full-Time	0	0	0	0.10
Part-Time	0	0	0	0

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
-	-	-		-	-
-	-	-	**Total Revenues**	-	-

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
17,244	17,559	18,304	Personnel Services	19,292	20,256
17,989	1,396	14,000	Contractual Services	14,720	15,483
35,232	18,955	32,304	**Total Expenditures**	34,012	35,739
(35,232)	(18,955)	(32,304)	**Source (use) of cash**	(34,012)	(35,739)

Significant Changes

- There are no significant changes.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
ENGINEERING							
EXPENDITURES							
PERSONNEL SERVICES							
01-10-19-1-4010	SALARIES	14,886	15,452	7,726	15,452	16,379	17,198
01-10-19-1-4040	IMRF	1,602	1,670	835	1,670	1,659	1,742
01-10-19-1-4090	FICA MATCHING	1,071	1,182	553	1,106	1,253	1,316
TOTAL PERSONNEL SERVICES		17,559	18,304	9,114	18,229	19,292	20,256
CONTRACTUAL SERVICES							
01-10-19-3-4219	ENGINEERING SERVICES - GENERAL	4,128	12,000	7,070	12,000	12,720	13,483
01-10-19-3-4221	STORM SEWER MAPPING	(2,732)	2,000	-	2,000	2,000	2,000
TOTAL CONTRACTUAL SERVICES		1,396	14,000	7,070	14,000	14,720	15,483
TOTAL EXPENDITURES		18,955	32,304	16,184	32,229	34,012	35,739

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**ENGINEERING**
Description:	**Salaries**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-10-19-1-4010**

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

Director of Public Works/Village Engineer – 10%

The Salaries budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 15,452
FY 2024 Budget request	$ 16,379
Increase (Decrease)	$ 927

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**ENGINEERING**
Description:	**IMRF**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-10-19-1-4040**

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

Effective January 1, 2024, the Village's portion will be 10.13%.

The IMRF budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,670
FY 2024 Budget request	$ 1,659
Increase (Decrease)	$ (11)

The primary reason for the decrease is based upon the Village's IMRF percentage is increasing from 10.81% to 10.13%, effective January 1, 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**ENGINEERING**
Description:	**FICA Matching**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-10-19-1-4090**

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

The FICA Matching budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,182
FY 2024 Budget request	$ 1,253
Increase (Decrease)	$ 71

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**ENGINEERING**
Description:	**Engineering Services**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-10-19-3-4219**

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

The Engineering Services budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 12,000
FY 2024 Budget request	$ 12,720
Increase (Decrease)	$ 720

The primary reason for the increase is based on the rate increase from Christopher Burke Engineering in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**ENGINEERING**
Description:	**Storm Sewer Mapping**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-10-19-3-4221**

This account is used to pay for engineering consultant to update the storm sewer atlas to include neighborhoods not currently on the atlas for. The storm sewer atlas should be updated regularly for use by Village staff and developers as well as to meet the requirements of IEPA's NPDES program. The water atlas is updated from the Community Development fund and the sanitary sewer is updated from the Sewer fund.

The Engineering Services budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 2,000
FY 2024 Budget request	$ 2,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

Village of Hawthorn Woods

POLICE









POLICE

Department Purpose

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

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2022	2023	2024	2024
Full-Time	14	14	15	15.15
Part-Time	0	0	0	0

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

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
149,994	130,350	146,300	Fees	161,300	181,300
8,828	10,000	-	Intergovernmental	-	-
12,755	3,946	-	Miscellaneous	-	-
171,576	144,296	146,300	**Total Revenues**	161,300	181,300

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
1,548,834	1,581,671	1,701,463	Personnel Services	1,751,457	1,839,030
128,260	139,391	164,299	Contractual Services	166,269	171,175
54,557	66,601	93,857	Commodities	58,900	59,900
23,195	4,966	7,000	Capital Outlay	7,000	7,000
1,754,846	1,792,629	1,966,619	**Total Expenditures**	1,983,626	2,077,105
411,152	393,151	342,726	Police Pension Contribution	417,295	417,295
(1,994,421)	(2,041,485)	(2,163,045)	**Source (Use) of Cash**	(2,239,621)	(2,313,100)

Significant Changes

- No significant changes for Fiscal Year 2024.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
POLICE							
REVENUES							
FEES							
01-20-00-4-3710	COURT FINES	91,203	95,000	56,610	100,000	100,000	115,000
01-20-00-4-3730	VILLAGE CODE VIOLATIONS	20,282	25,000	14,850	25,000	35,000	40,000
01-20-00-4-3733	ADJUDICATION FINES	-	-	-	-	-	-
01-20-00-4-3734	ADMINISTRATIVE IMPOUND FEE	17,500	25,000	8,000	25,000	25,000	25,000
01-20-00-4-3735	POLICE PROTECTION FEES	550	500	-	-	500	500
01-20-00-4-3750	RECORDS REQUESTS	815	800	470	800	800	800
TOTAL FEES		130,350	146,300	79,930	150,800	161,300	181,300
INTERGOVERNMENTAL							
01-20-00-5-3805	GRANTS	10,000	-	1,350	1,350	-	-
TOTAL INTERGOVERNMENTAL		10,000	-	1,350	1,350	-	-
MISCELLANEOUS							
01-20-00-7-3830	DONATIONS	1,715	-	610	3,000	-	-
01-20-00-7-3860	INSURANCE REIMBURSEMENT	-	-	-	-	-	-
01-20-00-7-3890	MISCELLANEOUS INCOME	2,231	-	1,228	1,228	-	-
01-20-00-7-3990	TRANSFER FROM DUI FUND	-	-	-	-	-	-
01-20-00-7-3991	TRANSFER FROM VEH SUPV FUND	-	-	-	-	-	-
TOTAL MISCELLANEOUS		3,946	-	1,838	4,228	-	-
TOTAL REVENUES		144,296	146,300	83,118	156,378	161,300	181,300

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
EXPENDITURES							
PERSONNEL SERVICES							
01-20-20-1-4010	SALARIES	1,418,820	1,571,096	694,801	1,389,603	1,606,649	1,686,981
01-20-20-1-4011	SALARIES-FLEET MAINTENANCE	8,388	12,622	5,825	11,651	13,379	14,048
01-20-20-1-4020	OVERTIME	96,789	55,000	50,574	95,000	70,000	73,500
01-20-20-1-4040	IMRF	22,575	25,397	12,647	25,294	23,884	25,078
01-20-20-1-4090	FICA MATCHING	35,099	37,348	17,374	34,748	37,545	39,422
TOTAL PERSONNEL SERVICES		1,581,671	1,701,463	781,222	1,556,296	1,751,457	1,839,030
CONTRACTUAL SERVICES							
01-20-20-3-4120	CONT MAINT-VEHICLES	4,700	12,000	1,850	8,000	8,000	8,000
01-20-20-3-4130	CONT MAINT-EQUIPMENT	9,005	11,970	3,096	11,970	13,125	13,125
01-20-20-3-4329	OTHER PROFESSIONAL SERVICES	860	800	19	800	800	800
01-20-20-3-4353	TELEPHONE - CELL PHONE	2,923	4,500	1,917	4,500	4,500	4,500
01-20-20-3-4357	PRINTING/COPYING	1,300	2,000	77	2,000	1,650	1,650
01-20-20-3-4359	DISPATCH SERVICE	85,610	85,605	82,976	82,976	88,175	92,000
01-20-20-3-4361	DUES	23,053	27,424	20,151	25,000	28,269	29,000
01-20-20-3-4365	PROFESSIONAL DEVELOPMENT	11,291	15,000	7,625	15,000	16,150	16,500
01-20-20-3-4367	PUBLICATIONS	-	-	1,140	-	-	-
01-20-20-3-4381	COMMUNITY RELATIONS	650	1,000	-	1,000	1,600	1,600
01-20-20-3-4383	EMERGENCY SERVICES & DISASTER	-	4,000	3,870	3,870	4,000	4,000
TOTAL CONTRACTUAL SERVICES		139,391	164,299	122,721	155,116	166,269	171,175
COMMODITIES							
01-20-20-5-4561	OFFICE SUPPLIES	2,166	2,000	850	1,700	1,900	1,900
01-20-20-5-4562	AUTO FUEL & OIL	39,981	35,000	11,299	30,000	30,000	30,000
01-20-20-5-4563	MINOR EQUIPMENT	3,305	4,500	2,506	4,500	6,500	6,500
01-20-20-5-4569	VEHICLE SUPPLIES	5,401	21,000	1,274	21,000	5,000	5,000
01-20-20-5-4578	UNIFORMS	13,227	29,357	20,229	29,000	13,500	14,500
01-20-20-5-4595	OTHER CHARGES	2,521	2,000	1,023	2,000	2,000	2,000
TOTAL COMMODITIES		66,601	93,857	37,181	88,200	58,900	59,900
CAPITAL OUTLAY							
01-20-20-8-4894	EQUIPMENT	4,966	7,000	578	7,000	7,000	7,000
TOTAL CAPITAL OUTLAY		4,966	7,000	578	7,000	7,000	7,000
TOTAL EXPENDITURES		1,792,629	1,966,619	941,701	1,806,612	1,983,626	2,077,105
POLICE PENSION CONTRIBUTION							
01-20-20-1-4050	POLICE PENSION CONTRIBUTION	393,151	342,726	171,363	342,726	417,295	417,295

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Court Fines**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability**
Account Number:	**01-20-00-4-3710**

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

The Court Fines revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 95,000
FY 2024 Budget request	$ 100,000
Increase (Decrease)	$ 5,000

The primary reason for the increase is based upon projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Village Code Violations**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability**
Account Number:	**01-20-00-4-3730**

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

The Village Code Violations revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 25,000
FY 2024 Budget request	$ 35,000
Increase (Decrease)	$ 10,000

The primary reason for the increase is based upon projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Administrative Impound Fee**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability**
Account Number:	**01-20-00-4-3734**

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

The Administrative Impound Fee revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 25,000
FY 2024 Budget request	$ 25,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Police Protection Fees**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability**
Account Number:	**01-20-00-4-3735**

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

The Police Protection Fees revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$	500
FY 2024 Budget request	$	500
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Records Requests**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability**
Account Number:	**01-20-00-4-3750**

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

The Record Requests revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$	800
FY 2024 Budget request	$	800
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Grants**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability**
Account Number:	**01-20-00-5-3805**

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

The Grants revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Donations**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability**
Account Number:	**01-20-00-5-3830**

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

The Donations revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Insurance Reimbursement**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability**
Account Number:	**01-20-00-7-3860**

This account is used to record revenue received from insurance reimbursement. Since insurance reimbursement revenues are never anticipated, to be conservative, the Village always budgets insurance reimbursement revenue as $0.

The Insurance Reimbursement revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Miscellaneous Income**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability**
Account Number:	**01-20-00-7-3890**

This account is used to record revenue received from miscellaneous sources. Since miscellaneous revenues are minor and vary from year to year, to be conservative, the Village always budgets police miscellaneous income revenue as $0.

The Miscellaneous Income revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Transfer from DUI Funds**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**01-20-00-7-3990**

This account is the amount of revenue transferred from the restricted DUI funds received from Lake County. Per Illinois State Statute, any person who pleads guilty or is found guilty of DUI, pays an additional $350 into this fund. These funds are restricted to purchases of law enforcement equipment, commodities, training or safety checks to assist in the prevention of alcohol related criminal violence.

The Transfer from DUI Funds revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Transfer from Vehicle Supervision Funds**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**01-20-00-7-3991**

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

The Transfer from Vehicle Supervision Funds revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Salaries**
Priority:	**1.1 Prioritize A Safe and Secure Community** **1.6 Prioritize Citizen Services** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-20-20-1-4010**

This account is the amount paid for 13 sworn full-time officers which includes 8 Patrol Officers, 4 Sergeants, and 1 Deputy Chief, 1 Administrative civilian, and the Public Safety Director for regular personnel services. This also includes longevity and holiday pay awarded to officers per labor agreement.

The Salaries budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,571,096
FY 2024 Budget request	$ 1,606,649
Increase (Decrease)	$ 35,553

The collective bargaining agreement includes a 2.5% increase in the salary step plan and new promotions within the department for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Salaries - Fleet Maintenance**
Priority:	**1.1 Prioritize A Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**01-20-20-1-4011**

This account represents the allocation of the fleet maintenance employee salaries to reflect the time worked to repair and maintain the Police department vehicles, as follows:

Crew Leader - Fleet Division – 15%

The Salaries- Fleet Maintenance budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	12,622
FY 2024 Budget request	$	13,379
Increase (Decrease)	$	757

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Overtime**
Priority:	**1.1 Prioritize A Safe and Secure Community** **1.6 Prioritize Citizen Services** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-20-20-1-4020**

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

The Overtime budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 55,000
FY 2024 Budget request	$ 70,000
Increase (Decrease)	$ 15,000

The primary reason for the increase is due to the increase in the salaries pursuant to the collective bargaining agreement and the increased amount of training and professional development.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**IMRF**
Priority:	**1.1 Prioritize A Safe and Secure Community** **1.6 Prioritize Citizen Services** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-20-20-1-4040**

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

Effective January 1, 2024, the Village's portion will be 10.13%.

The IMRF budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 25,397
FY 2024 Budget request	$ 23,884
Increase (Decrease)	$ (1,513)

The primary reason for the decrease is based upon the Village's IMRF percentage is decreasing from 10.81% to 10.13%, effective January 1, 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**FICA Matching**
Priority:	**1.1 Prioritize A Safe and Secure Community** **1.6 Prioritize Citizen Services** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-20-20-1-4090**

This account is the amount paid for FICA and Medicare matching for Police Department employees. Note that sworn Police officers are considered Medicare-only employees. Therefore, the Village match is 1.45% for these employees.

The FICA Matching budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 37,348
FY 2024 Budget request	$ 37,545
Increase (Decrease)	$ 197

The primary reason for the decrease is based upon the reflection of new patrol officers in the Village's approved compensation plan for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Contract Maint-Vehicles**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**01-20-20-3-4120**

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

The Contract Maint-Vehicles budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 12,000
FY 2024 Budget request	$ 8,000
Increase (Decrease)	$ (4,000)

The primary reason for the decrease is based upon the new squad vehicles that were added in Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Contract Maint-Equipment**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**01-20-20-3-4130**

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

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

The Contract Maint-Equipment budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 11,970
FY 2024 Budget request	$ 13,125
Increase (Decrease)	$ 1,155

The primary reason for the increase is based upon the increased monthly fee by the State in Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Other Professional Services**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.6 Prioritize Citizen Services**
Account Number:	**01-20-20-3-4329**

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

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

The Other Professional Services budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	800
FY 2024 Budget request	$	800
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Telephone – Cell Phone**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**01-20-20-3-4353**

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

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

The Telephone-Cell Phone budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 4,500
FY 2024 Budget request	$ 4,500
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Printing / Copying**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.6 Prioritize Citizen Services**
Account Number:	**01-20-20-3-4357**

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

The Printing/Copying budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 2,000
FY 2024 Budget request	$ 1,650
Increase (Decrease)	$ (350)

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Dispatch Service**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.6 Prioritize Citizen Services**
Account Number:	**01-20-20-3-4359**

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

The Dispatch Service budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 85,605
FY 2024 Budget request	$ 88,175
Increase (Decrease)	$ 2,570

The primary reason for this increase is based on an agreed upon annual increase with the Lake Zurich Public Safety Answering Point for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Dues**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.6 Prioritize Citizen Services**
Account Number:	**01-20-20-3-4361**

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

International Chiefs of Police Association	$	150
Illinois Chiefs of Police Association	$	150
Illinois Law Enforcement Alarm System	$	240
Lake County Chiefs of Police Association	$	225
Lake County State's Attorney's Office Forensic Lab	$	1,995
Law Enforcement Support Office (LESO)	$	350
Major Crash Assistance Team	$	500
Lake County Major Crimes Task Force (LCMCTF)	$	6,269
Northeast IL Crime Lab (NICL)	$	13,805
Safe Kids Car Seat Certification (9)	$	855
Reverse 911 System - CODE RED	$	2,370
Illinois Criminal Offense Guide	$	100
Northeast Multi-Regional Training (NEMRT)	$	1,235
Law Enforcement Records Managers of Illinois	$	25
Total	$	28,269

The Dues budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	27,424
FY 2024 Budget request	$	28,269
Increase (Decrease)	$	845

The primary reason for the increase is due to an increased fee for the LCMCTF, Forensic Lab fee, and CODE RED fee for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Professional Development**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.6 Prioritize Citizen Services** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-20-20-3-4365**

This account is the amount paid for professional development related costs such as registration, fees and tuition by Police Department employees for professional development. This request does not include academy training for new hires. Basic training for 1 officer requires approximately $4,000, a portion of which may be reimbursed by the State. The Department's training goals are to send each officer to a minimum 2-3 day or full week course of interest, which also meets the operational needs of the Department. Training will be kept at a minimum, only allowing officers to attend required training to keep their certifications and any additional training as required by the State statute.

Training per officer (13 officers @ $650)	$ 8,450
Range Fees	$ 500
Tuition Reimbursement	$ 1,500
Conference Attendance	$ 500
Police Academy (1 officer)	$ 4,000
Police Law Institute	$ 1,200
Total	$ 16,150

The Professional Development budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 15,000
FY 2024 Budget request	$ 16,150
Increase (Decrease)	$ 1,150

The primary reason for the increase is based upon the addition of the Police Law Institute subscription in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Publications**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.6 Prioritize Citizen Services**
Account Number:	**01-20-20-3-4367**

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

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

The Publications budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Community Relations**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.6 Prioritize Citizen Services** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-20-20-3-4381**

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

These funds are used to purchase kid badges and candy for Halloween as well as other miscellaneous "officer friendly" items to be given out at different Village events and police programs.

The Community Relations budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,000
FY 2024 Budget request	$ 1,600
Increase (Decrease)	$ 600

The primary reason for the increase is based upon the addition of a departmental team building activity for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Emergency Services and Disaster Management**
Priority:	**1.1 Prioritize a Safe and Secure Community**
Account Number:	**01-20-20-3-4383**

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

The Emergency Services and Disaster Management budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 4,000
FY 2024 Budget request	$ 4,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Office Supplies**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability**
Account Number:	**01-20-20-5-4561**

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

The Office Supplies budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 2,000
FY 2024 Budget request	$ 1,900
Increase (Decrease)	$ (100)

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Automotive Fuel and Oil**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**01-20-20-5-4562**

This is the amount paid for gas and oil for squad cars. Greatly fluctuating prices require an adequate balance in this account.

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

The Automotive Fuel & Oil budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 35,000
FY 2024 Budget request	$ 30,000
Increase (Decrease)	$ (5,000)

The primary reason for the decrease is based on projected actuals from Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Minor Equipment**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**01-20-20-5-4563**

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

The Minor Equipment budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 4,500
FY 2024 Budget request	$ 6,500
Increase (Decrease)	$ 2,000

The primary reason for the increase is based upon the increased cost of range supplies for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Vehicle Supplies**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**01-20-20-5-4569**

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

The Vehicle Supplies budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 21,000
FY 2024 Budget request	$ 5,000
Increase (Decrease)	$ (16,000)

There is no change for Fiscal Year 2024 based on the original budget amount which was $5,000. In Fiscal Year 2023, there was a budget transfer from Dispatch Services to cover the cost of the equipment installation for our two new squad cars.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Uniforms**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-20-20-5-4578**

This account is the amount allocated Police Department personnel as a uniform allowance of $750 per full-time sworn officer personnel for distribution throughout the year.

Based on the above established allowances, the cost for the anticipated headcount of 13 full-time officers:

13 Officers @ $750 per officer	$ 9,750
1 - Initial Issue	$ 3,750
Total	$ 13,500

The Uniforms budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 29,357
FY 2024 Budget request	$ 13,500
Increase (Decrease)	$ (15,857)

The primary reason for the decrease is based upon the purchase of helmets, ballistic vests, and rifle plates in Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Other Charges**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-20-20-5-4595**

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

The Other Charges budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 2,000
FY 2024 Budget request	$ 2,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Equipment**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.6 Prioritize Citizen Services**
Account Number:	**01-20-20-8-4894**

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

The Equipment budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 7,000
FY 2024 Budget request	$ 7,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**POLICE DEPARTMENT**
Description:	**Pension**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability**
Account Number:	**01-20-20-1-4050**

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

This request is based on the independent actuarial figures provided by the Police Pension Board. The Fiscal Year 2024 budget request includes funding at the full amount recommended by the independent actuary.

The Pension budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 342,726
FY 2024 Budget request	$ 417,295
Increase (Decrease)	$ 74,569

The primary reason for the increase is based upon the independent actuarial valuation in Fiscal Year 2024.

BOARD OF POLICE COMMISSIONERS

Department Purpose

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

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2022	2023	2024	2024
Full-Time	0	0	0	0
Part-Time	0	0	0	0

The Board is responsible for the removal of officers brought before it in disciplinary actions. The Board is responsible for all recruitment, testing, certification, background investigations, administrative hearings, promotional examinations and interviews for the Hawthorn Woods Police Department.

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
-	805	-		-	-
-	805	-	**Total Revenues**	-	-

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
991	6,066	4,375	Contractual Services	4,375	775
14	-	100	Commodities	100	100
1,004	6,066	4,475	**Total Expenditures**	4,475	875
(1,004)	(5,261)	(4,475)	**Source (Use) of Cash**	(4,475)	(875)

Significant Changes

- There are no significant changes.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
BOARD OF POLICE COMMISSIONERS							
REVENUES							
FEES							
01-10-15-4-3751	APPLICATION FEE	805	-	-	420	-	-
TOTAL FEES		805	-	-	420	-	-
TOTAL REVENUES		805	-	-	420	-	-
EXPENDITURES							
CONTRACTUAL SERVICES							
01-10-15-3-4329	OTHER PROFESSIONAL SERVICES	6,066	4,000	1,682	3,000	4,000	400
01-10-15-3-4361	DUES	-	375	-	100	375	375
TOTAL CONTRACTUAL SERVICES		6,066	4,375	1,682	3,100	4,375	775
COMMODITIES							
01-10-15-5-4595	OTHER CHARGES	-	100	-	-	100	100
TOTAL COMMODITIES		-	100	-	-	100	100
TOTAL EXPENDITURES		6,066	4,475	1,682	3,100	4,475	875

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**BOARD OF POLICE COMMISSIONERS**
Description:	**Other Professional Services**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability**
Account Number:	**01-10-15-3-4329**

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

The Other Professional Services budget request changed from the prior year budget as follows:

FY 2023 Budget request	$ 4,000
FY 2024 Budget request	$ 4,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**BOARD OF POLICE COMMISSIONERS**
Description:	**Dues**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability**
Account Number:	**01-10-15-3-4361**

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

The Dues budget request changed from the prior year budget as follows:

FY 2023 Budget request	$	375
FY 2024 Budget request	$	375
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**BOARD OF POLICE COMMISSIONERS**
Description:	**Other Charges**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability**
Account Number:	**01-10-15-5-4595**

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

The Other Charges budget request changed from the prior year budget as follows:

FY 2023 Budget request	$	100
FY 2024 Budget request	$	100
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

Village of Hawthorn Woods

PUBLIC WORKS









PUBLIC WORKS

Department Purpose

The purpose of the Department of Public Works is to maintain all public buildings, grounds, right-of-way areas in Village and Village fleet. Additionally, the Department cares for 59.2 miles of roads, 22 Village owned vehicles, and 35 miles of storm sewer. The Department oversees all public construction and improvement projects and participates in all programs that improve or maintain the quality of life in Hawthorn Woods.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2022	2023	2024	2024
Full-Time	9	10	10	4.80
Part-Time	0	0	0	0
Seasonal	0	0	0	0
Summer	0	0	0	0
Snow	0	0	0	0

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
-	-	-	Intergovernmental	-	-
2,038	5,407	-	Miscellaneous	-	-
2,038	5,407	-	**Total Revenues**	-	-

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
			Administration/Operations		
351,190	353,587	381,666	Personnel Services	401,285	420,957
39,097	31,189	51,830	Contractual Services	54,990	55,450
78,695	87,975	98,200	Commodities	107,650	105,650
			Buildings/Grounds		
59,128	79,212	89,107	Personnel Services	95,916	100,712
7,074	12,531	16,900	Contractual Services	25,100	45,500
6,491	15,422	20,500	Commodities	20,500	20,500
-	-	-	Capital Outlay	-	-
541,674	579,916	658,203	**Total Expenditures**	705,441	748,769
(539,636)	(574,509)	(658,203)	**Source (Use) of Cash**	(705,441)	(748,769)

Significant Changes

• $6,510 increase in Contractual Maintenance Other due to the addition of one emergency mosquito treatment.

• $34,600 increase in Contracted Maintenance - Buildings due to the addition of cleaning services, replacement of fire panel at Public Works and replacement of security sensors at Village Hall.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
PUBLIC WORKS							
REVENUES							
INTERGOVERNMENTAL							
01-40-00-5-3805	GRANTS	-	-	-	-	-	-
TOTAL INTERGOVERNMENTAL		-	-	-	-	-	-
MISCELLANEOUS							
01-40-00-7-3830	DONATIONS	-	-	-	-	-	-
01-40-00-7-3850	ROW TREE PROGRAM	-	-	-	-	-	-
01-40-00-7-3860	INSURANCE REIMBURSEMENT	1,500	-	-	-	-	-
01-40-00-7-3870	REIM-SNOWPLOW REVENUE	-	-	-	-	-	-
01-40-00-7-3890	MISCELLANEOUS INCOME	3,907	-	1,544	2,000		
TOTAL MISCELLANEOUS		5,407	-	1,544	2,000	-	-
TOTAL REVENUES		5,407	-	1,544	2,000	-	-
EXPENDITURES							
PUBLIC WORKS-ADMINISTRATION/OPERATIONS							
PERSONNEL SERVICES							
01-40-40-1-4010	SALARIES	293,103	306,070	144,038	288,076	324,023	340,225
01-40-40-1-4012	SUMMER SALARIES	-	-	-	-	-	-
01-40-40-1-4013	SNOW PLOW DRIVERS	-	-	-	-	-	-
01-40-40-1-4020	OVERTIME	6,744	19,096	3,961	12,000	19,650	20,240
01-40-40-1-4040	IMRF	32,182	33,086	16,011	32,022	32,824	34,465
01-40-40-1-4090	FICA MATCHING	21,557	23,414	10,533	21,065	24,788	26,027
TOTAL PERSONNEL SERVICES		353,587	381,666	174,542	353,163	401,285	420,957
CONTRACTUAL SERVICES							
01-40-40-3-4120	CONTR MAINT-VEHICLE	9,290	7,000	446	5,000	13,000	13,000
01-40-40-3-4130	CONTR MAINT-EQUIPMENT	-	16,000	12,594	16,000	5,000	5,000
01-40-40-3-4190	CONTR MAINT-OTHER	2,160	3,000	-	3,000	9,510	10,000
01-40-40-3-4329	OTHER PROF SERVICES	3,249	3,500	1,882	3,764	4,000	4,000
01-40-40-3-4353	TELEPHONE-CELL PHONE	4,278	5,000	1,898	4,300	5,000	5,000
01-40-40-3-4355	PUBLISHING/ADVERTISING	1,125	750	90	750	750	750
01-40-40-3-4357	PRINTING/COPYING	9	150	-	150	150	150
01-40-40-3-4361	DUES	879	830	732	787	830	800
01-40-40-3-4365	PROFESSIONAL DEVELOPMENT	270	2,600	-	2,300	3,150	3,150
01-40-40-3-4371	PUBLIC UTILITIES	9,929	12,000	4,338	12,000	12,000	12,000
01-40-40-3-4375	RENTAL/LEASE	-	1,000	-	1,000	1,000	1,000
01-40-40-3-4377	EMPLOYEE RECOGNITION	-	-	-	-	600	600
TOTAL CONTRACTUAL SERVICES		31,189	51,830	21,979	49,051	54,990	55,450

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
COMMODITIES							
01-40-40-5-4561	OFFICE SUPPLIES	1,540	1,300	479	1,300	1,300	1,300
01-40-40-5-4562	AUTO FUEL & OIL	42,455	43,000	24,614	43,000	45,000	45,000
01-40-40-5-4563	MINOR EQUIPMENT	938	2,500	499	2,500	2,500	2,500
01-40-40-5-4564	SMALL TOOLS	813	3,000	205	3,000	3,000	3,000
01-40-40-5-4568	EQUIPMENT SUPPLIES	8,151	8,000	4,018	8,000	10,000	8,000
01-40-40-5-4569	VEHICLE SUPPLIES	14,178	15,000	6,020	15,000	15,000	15,000
01-40-40-5-4570	MAINT SUPPLIES	2,817	6,000	3,114	6,000	6,000	6,000
01-40-40-5-4572	MOSQUITO ABATEMENT	794	1,000	828	1,700	1,700	1,700
01-40-40-5-4573	DRAINAGE SUPPLIES	914	4,000	-	4,000	7,000	7,000
01-40-40-5-4574	RIGHT OF WAY SUPPLIES	5,722	4,500	3,261	6,000	6,000	6,000
01-40-40-5-4575	TREES	-	1,000	-	-	1,000	1,000
01-40-40-5-4578	UNIFORMS/SAFETY GEAR	7,391	7,400	2,444	7,400	7,650	7,650
01-40-40-5-4595	OTHER CHARGES	2,262	1,500	246	1,500	1,500	1,500
TOTAL COMMODITIES		87,975	98,200	45,729	99,400	107,650	105,650
TOTAL ADMINISTRATION/OPERATIONS		472,751	531,696	242,251	501,614	563,925	582,057
PUBLIC WORKS- BUILDING & GROUNDS							
PERSONNEL SERVICES							
01-40-45-1-4010	SALARIES	67,339	75,222	35,459	70,917	81,437	85,509
01-40-45-1-4040	IMRF	7,198	8,131	3,837	7,673	8,250	8,662
01-40-45-1-4090	FICA MATCHING	4,675	5,754	2,273	4,547	6,230	6,541
TOTAL PERSONNEL SERVICES		79,212	89,107	41,568	83,137	95,916	100,712
CONTRACTUAL SERVICES							
01-40-45-3-4110	CONTR MAINT-BUILDING	12,360	16,400	3,728	16,400	24,600	45,000
01-40-45-3-4375	RENTAL/LEASE	170	500	-	500	500	500
TOTAL CONTRACTUAL SERVICES		12,531	16,900	3,728	16,900	25,100	45,500
COMMODITIES							
01-40-45-5-4571	BUILDING MAINT SUPPLIES	11,026	15,500	2,412	15,500	15,500	15,500
01-40-45-5-4572	CLEANING/RESTROOM SUPPLIES	4,396	5,000	1,606	5,000	5,000	5,000
01-40-45-5-4595	OTHER CHARGES	-	-	-	-	-	-
TOTAL COMMODITIES		15,422	20,500	4,018	20,500	20,500	20,500
CAPITAL OUTLAY							
01-40-40-8-4893	VEHICLE	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY		-	-	-	-	-	-
TOTAL BUILDINGS AND GROUNDS		107,165	126,507	49,315	120,537	141,516	166,712
TOTAL EXPENDITURES		579,916	658,203	291,565	622,151	705,441	748,769

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**Grants**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**01-40-00-5-3805**

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

The Grants revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**Donations**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**01-40-00-7-3830**

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

The Donations revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**ROW (Right of Way) Tree Program Revenue**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**01-40-00-7-3850**

This account is used to record revenue received from the ROW tree program. Since participation in the program by the Village residents is not guaranteed, to be conservative, the Village always budgets the ROW tree program revenue as $0.

The ROW Tree Program revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**Insurance Reimbursement**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**01-40-00-7-3860**

This account is used to record revenue received from insurance reimbursement. Since insurance reimbursement revenues are never anticipated, to be conservative, the Village always budgets insurance reimbursement revenue as $0.

The Insurance Reimbursement revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**Miscellaneous Income**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**01-40-00-7-3890**

This account is used to record revenue received from miscellaneous sources. Since miscellaneous revenues are minor and vary from year to year, to be conservative, the Village always budgets public works miscellaneous income revenue as $0.

The Miscellaneous Income revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**Salaries**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-40-40-1-4010**

This account is used to pay the salaries of the employees allocated to the Public Works Administration/Operations Division, as follows:

Director of Public Works/Village Engineer – 50%
Assistant Director of Public Works – 50%
Crew Leader - Streets – 25%
Crew Leader - Fleet – 70%
Specialist II - Streets - 25%
Specialist II - Streets - 25%
Office Manager - 100%

The Salaries budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 306,070
FY 2024 Budget request	$ 324,023
Increase (Decrease)	$ 17,953

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**Summer Salaries**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-40-40-1-4012**

This account is used to pay summer employees allocated to the Public Works Administration/Operations Division. This account provides for one summer employee from May 15 to August 15.

The Summer Salaries budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**Snow Plow Drivers Salaries**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**01-40-40-1-4013**

This account is used to pay snow plow driver employees allocated to the Public Works Administration/Operations Division. This account provides for up to four on call snow plow drivers during the snow season. These employees are paid only when needed for a snow event.

The Snow Plow Drivers Salaries budget request changed from the prior year budget as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**Overtime**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-40-40-1-4020**

This account represents the overtime expenses of the Public Works Administration/ Operations Division. The primary source of overtime is related to snow events and weather-related clean up. Included in this overtime estimate are 4 storms of 6" to 8" of snow per storm for the season. The snow removal plan includes two different shifts back to back over the course of each storm of this duration. Each shift will be comprised of four full-time employees.

Snow Removal	$ 18,000
Weather Emergencies	$ 1,650
Total	$ 19,650

The Overtime budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 19,096
FY 2024 Budget request	$ 19,650
Increase (Decrease)	$ 554

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**IMRF**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-40-40-1-4040**

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

Effective January 1, 2024, the Village's portion will be 10.13%.

The IMRF budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 33,086
FY 2024 Budget request	$ 32,824
Increase (Decrease)	$ (262)

The primary reason for the decrease is based upon the Village's IMRF percentage decreasing from 10.81% to 10.13%, effective January 1, 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**FICA Matching**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-40-40-1-4090**

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

The FICA Matching budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 23,414
FY 2024 Budget request	$ 24,788
Increase (Decrease)	$ 1,374

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**Contractual Maintenance Vehicles**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-40-40-3-4120**

This account pays for all of the external repairs, towing, and services that the Public Works Administration/Operations Division needs to contract. These services include, transmission rebuilds, tires, towing, safety inspections and other repairs. Please see the Capital Improvement Fund for a detailed listing of the Village owned vehicles.

The Contractual Maintenance Vehicles budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 7,000
FY 2024 Budget request	$ 13,000
Increase (Decrease)	$ 6,000

There is no change for Fiscal Year 2024 based on the original budget amount which was $13,000. In Fiscal Year 2023, there was a budget transfer from Contractual Maintenance Vehicles, Equipment Supplies, Drainage Supplies to cover the enloader repair.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**Contractual Maintenance Equipment**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-40-40-3-4130**

This account is used to pay external repairs and service on small engine items and non-licensed vehicles such as mowers, roller, backhoe, end loader and skid-steer.

The Contractual Maintenance Equipment budget request changed from the prior year budget as follows:

FY 2023 Budget request	$ 16,000
FY 2024 Budget request	$ 5,000
Increase (Decrease)	$ (11,000)

There is no change for Fiscal Year 2024 based on the original budget amount which was $5,000. In Fiscal Year 2023, there was a budget transfer from Contractual Maintenance Vehicles and Drainage Supplies to cover the end loader repair.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**Contractual Maintenance Other**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.2 Prioritize Parks, Recreation and Open Spaces** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**01-40-40-3-4190**

This account pays for unanticipated contractual maintenance activities. Items that have been previously charged to this account were hazardous tree trimming, emergency snow removal, alarm services and IEPA NPDES permit fees. Also included in this budget line item is an allocation for one emergency Village wide mosquito abatement treatment. The emergency mosquito treatment would be an isolated truck spraying throughout the Village by a contracted company.

IEPA NPDES permit fees	$ 1,010
Emergency mosquito treatment	$ 5,500
Contingency for emergencies	$ 3,000
Total	$ 9,510

The Contractual Maintenance Other budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 3,000
FY 2024 Budget request	$ 9,510
Increase (Decrease)	$ 6,510

The primary reason for the increase is based upon including one emergency mosquito treatment and a larger contingency for emergencies in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**Other Professional Services**
Priority:	**1.4 Prioritize Modernization of Infrastructure**
Account Number:	**01-40-40-3-4329**

This account covers the cost of professional services not budgeted for in other accounts such as JULIE locating service and other service needs that arise.

The Other Professional Services budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 3,500
FY 2024 Budget request	$ 4,000
Increase (Decrease)	$ 500

The primary reason for the increase relates to the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**Telephone – Cell Phone**
Priority:	**1.4 Prioritize Modernization of Infrastructure** **1.6 Prioritize Citizen Services**
Account Number:	**01-40-40-3-4353**

This account is used to pay for the cell phone service for all the full-time employees in Public Works Administration/Operations Division. This service is the only reliable means of field communication for the Department.

The Telephone - Cell Phone budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 5,000
FY 2024 Budget request	$ 5,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **PUBLIC WORKS**

Division: **Administration / Operations**

Description: **Publishing and Advertising**

Priority: **1.4 Prioritize Modernization of Infrastructure**

Account Number: **01-40-40-3-4355**

This account is used to pay for the cost of advertising bid specifications for projects or advertisements for filling positions.

The Publishing and Advertising budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	750
FY 2024 Budget request	$	750
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**Printing and Copying**
Priority:	**1.6 Prioritize Citizen Services**
Account Number:	**01-40-40-3-4357**

This account is used to pay for any contracted costs associated with printing business cards, forms, etc. and additional copies.

The Printing and Copying budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	150
FY 2024 Budget request	$	150
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **PUBLIC WORKS**

Division: **Administration / Operations**

Description: **Dues**

Priority: **1.1 Prioritize a Safe and Secure Community**

Account Number: **01-40-40-3-4361**

This account pays for association dues for Public Works employees.

A breakdown of membership dues is as follows:

IAFSM	$	25
American Public Works Association (APWA) (PW Director/Asst. PW Director)	$	385
CDL Driver drug testing pool	$	290
~~Des Plaines River Watershed Work Group~~	$	-
Municipal Fleet Managers Association	$	30
Illinois Public Works Mutual Aid Network	$	100
Total	$	830

The Dues budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	830
FY 2024 Budget request	$	830
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**Professional Development**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.6 Prioritize Citizen Services**
Account Number:	**01-40-40-3-4365**

This account is used to pay for professional development for the Public Works staff.

This request will pay for the following training opportunities:

Snow and Ice workshops	$ 300
American Public Works Association (APWA) training	$ 300
Northeastern Illinois Public Safety Training Academy (NIPSTA) training	$ 500
IAFSM conference - PW Director	$ 600
IAFSM conference expenses - PW Director	$ 550
Automotive Service Excellence (ASE) training - Fleet Crew Leader	$ 200
Fred Pryor Training, $200 x 2 employees	$ 400
Advanced Auto Parts, $25 x 12 months	$ 300
Total	$ 3,150

The Professional Development budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 2,600
FY 2024 Budget request	$ 3,150
Increase (Decrease)	$ 550

The primary reason for the increase is based upon the addition of leadership training for new crew leaders and monthly training for mechanic for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**Public Utilities**
Priority:	**1.4 Prioritize Modernization of Infrastructure**
Account Number:	**01-40-40-3-4371**

This account is used to pay for rate 23 and rate 25 street lights from ComEd. This account also pays for sewer service from the County at Public Works and Village Hall.

The Public Utilities budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 12,000
FY 2024 Budget request	$ 12,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**Equipment Rental / Lease**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**01-40-40-3-4375**

This account pays for the rental of tools and equipment that are of occasional use or not currently owned by the Department for use during Public Works projects unrelated to building maintenance. Items that fall into that category are high pressure power washer, stump grinders, power lifts and rental trucks.

The Equipment Rental/Lease budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,000
FY 2024 Budget request	$ 1,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **GENERAL FUND**

Department: **PUBLIC WORKS**

Division: **Administration / Operations**

Description: **Employee Recognition**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **01-40-40-3-4375**

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

The Equipment Rental/Lease budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	-
FY 2024 Budget request	$	600
Increase (Decrease)	$	600

The primary reason for the increase is based upon addition of team building activities in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**Office Supplies**
Priority:	**1.4 Prioritize Modernization of Infrastructure** **1.6 Prioritize Citizen Services**
Account Number:	**01-40-40-5-4561**

This account is used to pay for office supplies for the Public Works Administration/ Operations Division. Items that fall into that category are general office supplies and the water service.

The Office Supplies budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,300
FY 2024 Budget request	$ 1,300
Increase (Decrease)	$ -

There is no change in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**Auto Fuel & Oil**
Priority:	**1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**01-40-40-5-4562**

This account is used to pay for gasoline, diesel fuel and lubricants that are used to power the Department's vehicles and equipment.

The Auto Fuel & Oil budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 43,000
FY 2024 Budget request	$ 45,000
Increase (Decrease)	$ 2,000

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**Minor Equipment**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**01-40-40-5-4563**

This account is used to purchase small equipment such as string line trimmers, drills, pumps, toolboxs for trucks and portable generators.

The Minor Equipment budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 2,500
FY 2024 Budget request	$ 2,500
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**Small Tools**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**01-40-40-5-4564**

This account pays for the purchase of small hand tools such as shovels, rakes, wheel barrows, hammers, drills, gas post pounders and other small items.

The Small Tools budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 3,000
FY 2024 Budget request	$ 3,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**Equipment Supplies**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-40-40-5-4568**

This account is used to purchase supplies that repair equipment that is non-licensed such as mowers, rollers, the end loader, backhoe, skid-steer and the brine system.

The Equipment Supplies budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 8,000
FY 2024 Budget request	$ 10,000
Increase (Decrease)	$ 2,000

There is no change for Fiscal Year 2024 based on the original budget amount which was $10,000. In Fiscal Year 2023, there was a budget transfer from Contractual Maintenance Vehicles, Equipment Supplies, and Drainage Supplies to cover the end loader repair.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**Vehicle Supplies**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-40-40-5-4569**

This account is used to purchase all items used to fix and repair all of the vehicles in Public Works. Examples of items purchased are spark plugs, cables, brake pads, bolts and gaskets.

The Vehicle Supplies budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 15,000
FY 2024 Budget request	$ 15,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**Maintenance Supplies**
Priority:	**1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**01-40-40-5-4570**

This account pays for the purchase of materials and components related to the maintenance of the facility at Public Works and other areas. Examples are shop supplies not used for maintenance or cleaning of the Public Works building.

The Maintenance Supplies budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 6,000
FY 2024 Budget request	$ 6,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**Mosquito Abatement Supplies**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**01-40-40-5-4572**

This account is used to pay for mosquito abatement supplies for the Public Works Administration/Operations Division. These supplies are used for in-house applications of basin briskets and back pack spray materials.

The Mosquito Abatement Supplies budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,000
FY 2024 Budget request	$ 1,700
Increase (Decrease)	$ 700

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**Drainage Supplies**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize a Healthy Community and Environment** **1.5 Prioritize Citizen Services**
Account Number:	**01-40-40-5-4573**

This account is used to pay for commodities purchases related to drainage projects and maintenance.

The Drainage Supplies budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 4,000
FY 2024 Budget request	$ 7,000
Increase (Decrease)	$ 3,000

There is no change for Fiscal Year 2024 based on the original budget amount which was $7,000. In Fiscal Year 2023, there was a budget transfer from Contractual Maintenance Vehicles, Equipment Supplies, and Drainage Supplies to cover the end loader repair.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**Right of Way Supplies**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**01-40-40-5-4574**

This account is used to pay for supplies needed to repair right of ways (street lights, mailbox repairs, snow plow damage, JULIE paints).

The Right of Way Supplies budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 4,500
FY 2024 Budget request	$ 6,000
Increase (Decrease)	$ 1,500

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**Trees**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.5 Prioritize a Healthy Community and Environment** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-40-40-5-4575**

This account is used to fund tree planting, tree removal, and replacement. This account also records grant funding for the replacement of trees, such as the 2014 ICC grant which funded tree plantings and landscape improvements at Community Park and the Aquatic Center and the 2013 Illinois Department of Natural Resources Emerald Ash Borer tree replacement grant. In addition, this account provides funding to support the Tree City USA designation.

The Trees budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,000
FY 2024 Budget request	$ 1,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**Uniforms/Safety Gear**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-40-40-5-4578**

This account is used to fund uniforms for the PW employees and the purchase of T-shirts, sweatshirts, coats, boot reimbursements, safety vests, goggles, etc.

The Uniforms/Safety Gear budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 7,400
FY 2024 Budget request	$ 7,650
Increase (Decrease)	$ 250

The primary reason for the increase is based upon the increase of the boot reimbursement for each employee from $150 to $175 in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Administration / Operations**
Description:	**Other Charges**
Priority:	**1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**01-40-40-5-4595**

This account is used to purchase those items that do not fit into any of the other categories. Examples of items charged to this account are CDL substance testing, toilet paper dispensers, and paint.

The Other Charges budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,500
FY 2024 Budget request	$ 1,500
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Buildings & Grounds**
Description:	**Salaries**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-40-45-1-4010**

This account is used to pay the salaries of the employees allocated to the Public Works Buildings & Grounds Division, as follows:

Crew Leader - Facilities – 55%
Specialist II - Facilities - 55%

The Salaries budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 75,222
FY 2024 Budget request	$ 81,437
Increase (Decrease)	$ 6,215

The primary reason for the increase is a reflection of employee progression in the approved compensation plan in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Buildings & Grounds**
Description:	**IMRF**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-40-45-1-4040**

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

Effective January 1, 2024, the Village's portion will be 10.13%.

The IMRF budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 8,131
FY 2024 Budget request	$ 8,250
Increase (Decrease)	$ 119

The primary reason for the increase is based upon the reflection of employee progression in the approved compensation plan although the Village's IMRF percentage is decreasing from 10.81% to 10.13%, effective January 1, 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Buildings & Grounds**
Description:	**FICA Matching**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-40-45-1-4090**

This account represents the employers' portion of FICA for all employees in the Public Works Building & Grounds Division. The amount due is 7.65% of salaries.

The FICA Matching budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 5,754
FY 2024 Budget request	$ 6,230
Increase (Decrease)	$ 476

The primary reason for the increase is a reflection of employee progression in the approved compensation plan in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Buildings & Grounds**
Description:	**Contracted Maintenance - Buildings**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-40-45-3-4110**

This account is used to pay for inspection and safety services at Village Hall, Police Department and Public Works office, and any HVAC service that would be required. This also includes elevator, fire extinguisher inspections, security alarm service and any other contractual service.

Elevator inspections, 2 @ $100/each	$ 200
Fire extinguisher inspections	$ 1,300
PW Fire Panel replacement	$ 3,000
Security alarm services	$ 3,800
Sentry VH sensor replacement	$ 3,000
Fire alarm services	$ 1,000
PW garage door inspection & operator replace	$ 7,300
Generator annual maintenance (PD, VH & PW)	$ 3,000
Miscellaneous	$ 2,000
Total	$ 24,600

The Contracted Maintenance-Buildings budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 16,400
FY 2024 Budget request	$ 24,600
Increase (Decrease)	$ 8,200

The primary reason for the increase is based upon the replacement of garage door operators, Village Hall sensor replacement for security system and replacement of fire panel for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Buildings & Grounds**
Description:	**Rental/Lease**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-40-45-3-4375**

This account pays for the rental of tools and equipment that are of occasional use or not currently owned by the Department for use at Public Works, Village Hall and Police Department. Items that fall into that category are high pressure power washer, scaffolding, power lifts, carpet steamers and lift trucks.

The Rental/Lease budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	500
FY 2024 Budget request	$	500
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Buildings & Grounds**
Description:	**Building Maintenance Supplies**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-40-45-5-4571**

This account is used to pay for all building maintenance materials that are necessary to maintain the Village Hall, Police Department and Public Works Department.

The Building Maintenance Supplies budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 15,500
FY 2024 Budget request	$ 15,500
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**GENERAL FUND**
Department:	**PUBLIC WORKS**
Division:	**Buildings & Grounds**
Description:	**Cleaning/Restroom Supplies**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**01-40-45-5-4572**

This account is used to pay for all building cleaning supplies that are necessary to clean and maintain Village Hall, Police Department and Public Works.

The Cleaning/Restroom Supplies budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 5,000
FY 2024 Budget request	$ 5,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

Village of Hawthorn Woods

COMMUNITY DEVELOPMENT









COMMUNITY & ECONOMIC DEVELOPMENT FUND

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
74,443	108,469	100,233	Community Events	107,380	104,350
290,501	141,698	59,964	Economic Development	60,248	8,000
893,914	706,595	703,200	Planning, Building & Zoning	896,625	923,750
1,258,859	956,762	863,397	**Total Revenues**	1,064,253	1,036,100

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
143,123	187,005	203,295	Community Events	210,832	220,613
267,911	282,933	281,060	Economic Development	289,453	298,121
636,328	680,938	665,291	Planning, Building & Zoning	716,357	722,753
1,047,362	1,150,875	1,149,646	**Total Expenditures**	1,216,642	1,241,487
-	-	-	**Transfer to General Fund**	-	-
-	-	-	**Transfer to Parks & Recreation**	-	-
-	-	-	**Transfer from General Fund**	-	-
-	-	-	**Transfer to C.I.P. Fund**	-	-
211,497	(194,113)	(286,249)	**Net Change in Fund Balance**	(152,389)	(205,387)
536,487	342,374	56,125	**Fund Balance as of 12/31**	(96,264)	(301,652)

• This fund has three main divisions: Community Events, Economic Development and Planning, Building and Zoning.

COMMUNITY EVENTS

Department Purpose

The Community Events Department oversees the special events sponsored by the Village such as the Annual Golf Outing, Earth Day/Arbor Day Planting, Outdoor Movies, Concerts in the Park, Fireworks, Annual July 4th Parade, Party in the Park, Craft Fair and the new Hometown Holiday event.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2022	2023	2024	2024
Full-Time	0	0	0	0.80
Part-Time	0	0	0	0

The Community Events are partially funded by generous donations from our community partners and residents who attend the annual Village Golf Outing. In difficult economic times, this funding mechanism is an innovative approach to provide an opportunity for neighbors to gather together and strengthen the sense of community.

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
45,108	45,158	27,668	Donations	31,000	25,000
20,530	29,750	30,000	Golf Outing	37,500	38,000
8,805	33,561	42,565	Sponsors & Vendor Fees	38,880	41,350
74,443	108,469	100,233	**Total Revenues**	107,380	104,350

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
104,477	116,868	124,925	Personnel Services	129,476	135,600
38,646	70,137	78,370	Contractual Services	82,514	86,229
143,123	187,005	203,295	**Total Expenditures**	211,990	221,829
(68,680)	(78,536)	(103,062)	**Source (Use) of Cash**	(104,610)	(117,479)

Significant Changes

• $6,000 decrease in 4th of July Fireworks & Parade Revenue due to elimination of beverage sales at the Fireworks event due to insurance regulations and decrease of sponsorships in Fiscal Year 2024.

•Entertainment events in partnership with Lake County Symphony Orchestra events have been added.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
COMMUNITY EVENTS							
REVENUES							
SPECIAL EVENTS							
02-10-00-7-3829	MC2 ENERGY CONTRIBUTION	34,008	11,668	14,502	14,502	6,000	-
02-10-00-7-3830	COMMUNITY EVENTS DONATIONS	11,150	16,000	16,000	24,000	25,000	25,000
02-10-00-7-3831	BARK IN THE PARK	50	250	150	150	250	250
02-10-00-7-3832	GOLF OUTING	29,750	30,000	45,945	46,445	37,500	38,000
02-10-00-7-3833	4TH OF JULY PARADE REVENUE	4,006	9,700	2,435	3,170	3,700	4,000
02-10-00-7-3836	SUMMER VENDORS	550	600	1,070	1,205	975	1,000
02-10-00-7-3837	CRAFT FAIR	3,130	2,165	-	2,165	2,555	2,800
02-10-00-7-3838	MOVIE IN THE PARK/BARN	1,250	750	-	500	750	750
02-10-00-7-3839	CONCERTS IN THE PARKS	3,202	6,800	5,000	5,000	5,000	5,000
02-10-00-7-3841	PARTY IN THE PARK	18,698	20,400	575	21,000	21,600	23,000
02-10-00-7-3842	HOMETOWN HOLIDAY	1,500	500	-	1,000	1,000	1,000
02-10-00-7-3843	BARN DANCE	875	1,400	870	1,475	1,600	1,800
02-10-00-7-3844	LC SYMPHONY ORCHESTRA REV	270	-	750	1,850	1,450	1,750
02-10-00-7-3900	REFUND SERVICE CHARGE	30	-	-	-	-	-
TOTAL SPECIAL EVENTS		108,469	100,233	87,297	122,462	107,380	104,350
TOTAL REVENUES		108,469	100,233	87,297	122,462	107,380	104,350
EXPENDITURES							
PERSONNEL SERVICES							
02-10-10-1-4010	SALARIES	90,819	99,549	48,782	97,564	103,987	109,186
02-10-10-1-4020	OVERTIME	8,168	7,000	25	7,000	7,000	7,000
02-10-10-1-4040	IMRF	10,642	10,761	5,276	10,553	10,534	11,061
02-10-10-1-4090	FICA MATCHING	7,239	7,615	3,563	7,127	7,955	8,353
TOTAL PERSONNEL SERVICES		116,868	124,925	57,647	122,244	129,476	135,600

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
CONTRACTUAL SERVICES							
02-10-10-3-4332	ENVIRONMENTAL INITIATIVES	17,786	7,600	2,102	7,600	8,019	8,019
02-10-10-3-4333	FIREWORKS/PARADE	19,475	23,650	19,302	23,000	24,650	24,650
02-10-10-3-4334	MOVIE EVENTS	1,454	2,580	275	2,580	2,580	2,700
02-10-10-3-4335	CONCERTS IN THE PARK	5,474	7,130	4,400	7,080	6,100	7,250
02-10-10-3-4336	PARTY IN THE PARK	12,477	16,700	2,552	16,700	18,500	20,000
02-10-10-3-4337	HOMETOWN HOLIDAY	3,207	4,200	295	4,200	4,200	4,200
02-10-10-3-4338	GOLF OUTING	8,152	13,500	10,923	12,500	14,500	15,000
02-10-10-3-4339	EARTH DAY/ARBOR DAY PLANTING	433	810	405	810	810	810
02-10-10-3-4342	CRAFT FAIR	612	400	-	400	500	550
02-10-10-3-4343	BARK IN THE PARK	205	800	398	398	800	800
02-10-10-3-4344	BARN DANCE	747	1,000	899	899	1,000	1,200
02-10-10-3-4345	LC SYMPHONY ORCHESTRA EXP	-	-	121	350	675	850
02-10-00-3-4360	PROCESSING FEES	113	-	126	130	140	150
02-10-10-3-4362	SALES TAX - SPECIAL EVENTS	-	-	20	40	40	50
TOTAL CONTRACTUAL SERVICES		70,137	78,370	41,818	76,687	82,514	86,229
TOTAL EXPENDITURES		187,005	203,295	99,465	198,931	211,990	221,829
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(78,536)	(103,062)	(12,168)	(76,469)	(104,610)	(117,479)

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **COMMUNITY DEVELOPMENT FUND**

Department: **COMMUNITY EVENTS**

Description: **Community Events Donations**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **02-10-00-7-3830**

This account is used to record the donations received from community partnerships to fund the various community events.

Apex Landscaping	$ 5,000
Waste Management	$ 6,000
Barrington Bank	$ 13,000
Other donations	$ 1,000
Total	$ 25,000

The Community Events Donations revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 16,000
FY 2024 Budget request	$ 25,000
Increase (Decrease)	$ 9,000

The primary reason for the increase is based upon the agreement between the Village and Barrington Bank in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **COMMUNITY DEVELOPMENT FUND**

Department: **COMMUNITY EVENTS**

Description: **Bark in the Park Revenue**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **02-10-00-7-3831**

This account is used to record the vendor fees paid by the Bark in the Park vendors. Various pet focused community partners participate in this event.

5 Vendors	$	250
Total	$	250

The Bark in the Park Vendor Fee revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$	250
FY 2024 Budget request	$	250
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **COMMUNITY DEVELOPMENT FUND**

Department: **COMMUNITY EVENTS**

Description: **Golf Outing Revenue**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **02-10-00-7-3832**

This account is used to record the revenue received from the annual Village Golf Outing.

Sponsors	$ 22,500
Golfers	$ 10,000
Fund Raising	$ 5,000
Total	$ 37,500

The Golf Outing Revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 30,000
FY 2024 Budget request	$ 37,500
Increase (Decrease)	$ 7,500

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **COMMUNITY DEVELOPMENT FUND**

Department: **COMMUNITY EVENTS**

Description: **4th of July Fireworks & Parade Revenue**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **02-10-00-7-3833**

This account is used to record the revenue received from parking fees related to the fireworks events and entry fees from political groups to participate in the Village's 4th of July parade.

Fireworks Parking Fees	$ 2,500
Fireworks Beer Sales	$ -
Parade Entry Fees (4 @ $50)	$ 200
Sponsorships	$ 1,000
Total	$ 3,700

The 4th of July Parade Entry Fee revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 9,700
FY 2024 Budget request	$ 3,700
Increase (Decrease)	$ (6,000)

The primary reason for the decrease is based upon the elimination of beverage sales at the Fireworks event and a decrease in sponsorships for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **COMMUNITY DEVELOPMENT FUND**

Department: **COMMUNITY EVENTS**

Description: **Summer Vendors Revenue**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **02-10-00-7-3836**

This account is used to record the revenue received from vendor fees associated with summer events. This includes Friday night Concerts in the Park, and Movies in the Park. This also includes vendor registrations for the 3rd of July fireworks event.

2 Summer Season Vendors (@ $150)	$ 375
3 Fireworks Only Vendors (@ $100)	$ 600
Total	$ 975

The Summer Vendors revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 600
FY 2024 Budget request	$ 975
Increase (Decrease)	$ 375

The primary reason for the increase is based upon the increased demand for food vendors at concert and Fireworks events for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **COMMUNITY DEVELOPMENT FUND**

Department: **COMMUNITY EVENTS**

Description: **Craft Fair Revenue**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **02-10-00-7-3837**

This account is used to record the revenue received from the annual holiday craft fair vendor fees.

1 Sponsor (@ $250)	$ 250
26 Standard Vendors (@ $85)	$ 2,210
3 Electricity Access (@ $15)	$ 45
5 Wi-Fi Access (@ $10)	$ 50
Total	$ 2,555

The Craft Fair Vendor Fee revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 2,165
FY 2024 Budget request	$ 2,555
Increase (Decrease)	$ 390

The primary reason for the increase is based upon increasing vendors fees from $75 in Fiscal Year 2023 to $85 in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **COMMUNITY DEVELOPMENT FUND**

Department: **COMMUNITY EVENTS**

Description: **Movies in the Park/Movies in the Barn Revenue**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **02-10-00-7-3838**

This account is used to record the revenue received in association with Movies in the Park and the Movies in the Barn.

Sponsors	$	750
Vendors	$	-
Total	$	750

The Movie in the Park/Movie in the Barn revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$	750
FY 2024 Budget request	$	750
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**COMMUNITY EVENTS**
Description:	**Concerts in the Park Revenue**
Priority:	**1.6 Prioritize Citizen Services**
Account Number:	**02-10-00-7-3839**

This account is used to record the revenue received from concert sponsorships.

Sponsors	$ 5,000
Total	$ 5,000

The Concert in the Park revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 6,800
FY 2024 Budget request	$ 5,000
Increase (Decrease)	$ (1,800)

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **COMMUNITY DEVELOPMENT FUND**

Department: **COMMUNITY EVENTS**

Description: **Party in the Park Revenue**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **02-10-00-7-3841**

This account is used to record the revenue received from the Party in the Park.

Sponsorship	$ 15,000
Beer Sales	$ 5,000
4 Vendors (@ $100)	$ 400
Total	$ 20,400

The Party in the Park revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 20,400
FY 2024 Budget request	$ 21,600
Increase (Decrease)	$ 1,200

The primary reason for the increase is based upon the growth of the Party in the Park event in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **COMMUNITY DEVELOPMENT FUND**

Department: **COMMUNITY EVENTS**

Description: **Hometown Holiday Revenue**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **02-10-00-7-3842**

This account is used to record the revenue received from sponsors and vendors of the Hometown Holiday event.

1 Sponsor (@ $1,000)	$ 1,000
Total	$ 1,000

The Hometown Holiday revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 500
FY 2024 Budget request	$ 1,000
Increase (Decrease)	$ 500

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **COMMUNITY DEVELOPMENT FUND**

Department: **COMMUNITY EVENTS**

Description: **Barn Dance Revenue**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **02-10-00-7-3843**

This account is used to record the revenue received from the Sweetheart Barn Dance. This is a pre-registered event and there is a fee to attend.

Sponsor	$ 400
Registration	$ 1,200
Total	$ 1,600

The Barn Dance revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 1,400
FY 2024 Budget request	$ 1,600
Increase (Decrease)	$ 200

The primary reason for the increase is based upon the anticipated registration increase in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2021 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**COMMUNITY EVENTS**
Description:	**Lake County Symphony Orchestra Events Revenue**
Priority:	**1.6 Prioritize Citizen Services**
Account Number:	**02--10-00-7-3844**

This account is used to record revenue from entertainment events held in the barn in partnership with Lake County Symphony Orchestra (LCSO).

Spring Concert	$ 350
Holiday Concert	$ 750
Fall Concert	$ 350
Total	$ 1,450

The Virtual Events revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ 1,450
Increase (Decrease)	$ 1,450

The primary reason for the increase is based upon the new partnership with Lake County Symphony Orchestra and additional programs planned in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**COMMUNITY EVENTS**
Description:	**Salaries**
Priority:	**1.6 Prioritize Citizen Services**
Account Number:	**02-10-10-1-4010**

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

Director of Parks & Recreation – 30%
Director of Community Engagement – 30%
Assistant Director of Public Works – 10%
Crew Leader - Facilities - 5%
Specialist I - Facilities - 5%

The Salaries budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 99,549
FY 2024 Budget request	$ 103,987
Increase (Decrease)	$ 4,438

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **COMMUNITY DEVELOPMENT FUND**

Department: **COMMUNITY EVENTS**

Description: **Overtime**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **02-10-10-1-4020**

This account is used to pay the overtime expenses of the non-exempt employees who serve during the Community Events, as follows:

Bark in the Park	$ -
July 3rd/4th	$ 5,000
Movies in the Park	$ -
Party in the Park `	$ 2,000
Tree Lighting	$ -
Total	$ 7,000

The Overtime budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 7,000
FY 2024 Budget request	$ 7,000
Increase (Decrease)	$ -

The primary reason for the increase is a reflection of employee progression in the approved Compensation Plan and based on projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**COMMUNITY EVENTS**
Description:	**IMRF**
Priority:	**1.6 Prioritize Citizen Services**
Account Number:	**02-10-10-1-4040**

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

Effective January 1, 2024, the Village's portion will be 10.13%.

The IMRF budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 10,761
FY 2024 Budget request	$ 10,534
Increase (Decrease)	$ (227)

The primary reason for the decrease is based upon the Village's IMRF percentage is decreasing from 10.81% to 10.13%, effective January 1, 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**COMMUNITY EVENTS**
Description:	**FICA Matching**
Priority:	**1.6 Prioritize Citizen Services**
Account Number:	**02-10-10-1-4090**

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

The FICA Matching budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 7,615
FY 2024 Budget request	$ 7,955
Increase (Decrease)	$ 340

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**COMMUNITY EVENTS**
Description:	**Environmental Initiatives**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**02-10-10-3-4332**

This account is used for expenses related to the Village's environmental initiatives such as participation in the America in Bloom program, the Audubon Sustainable Communities program and the Dark Skies International program.

Annual Dues - America in Bloom	$ 1,400
Annual Dues - Audubon	$ 1,000
Annual Dues - Dark Skies	$ 35
Advisor Tour Expenses	$ 2,019
Annual Plantings	$ 400
Supplies	$ 265
Garden of the Month Club Signage	$ 200
America in Bloom Symposium Registration	$ 2,700
Total	$ 8,019

The Environmental Initiatives budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 7,600
FY 2024 Budget request	$ 8,019
Increase (Decrease)	$ 419

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **COMMUNITY DEVELOPMENT FUND**

Department: **COMMUNITY EVENTS**

Description: **Fireworks/Parade Expenses**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **02-10-10-3-4333**

This account is used for the Independence Day Celebrations, held on July 3rd (fireworks) and July 4th (parade) of each year.

Fireworks Display	$	20,000
Entertainment (Band)	$	1,500
Beverages to Sell	$	-
Signage & Marketing	$	800
Decorations	$	200
Cart Rentals	$	450
Shuttle Buses	$	-
Volunteer/Staff Food & Water	$	550
Parade Candy	$	400
Parade Floats (1)	$	-
Light Towers	$	750
Total	$	24,650

The Fireworks/Parade budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	23,650
FY 2024 Budget request	$	24,650
Increase (Decrease)	$	1,000

The primary reason for the increase is based upon the increased expense for the fireworks display for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **COMMUNITY DEVELOPMENT FUND**

Department: **COMMUNITY EVENTS**

Description: **Movie Events Expenses**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **02-10-10-3-4334**

This account is used for three outdoor movies held at Community Park, and two indoor movies held at the Village Barn. The majority of expenses related to these events is to pay for licensing rights of the films to be shown.

Movie in the Park Series (3 movies)	$	1,400
Movie in the Barn Series (2 movies)	$	930
Crafts & Supplies	$	250
Total	$	2,580

The Movie Events budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	2,580
FY 2024 Budget request	$	2,580
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **COMMUNITY DEVELOPMENT FUND**

Department: **COMMUNITY EVENTS**

Description: **Concerts in the Park Expense**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **02-10-10-3-4335**

This account is used for the summer Concerts in the Park. These incredibly popular events lead our fun on Friday nights, which also includes Movies in the Park.

For the 2024 series, we will host 10 concerts, the first one starting on June 2 and running through to August 18.

10 Friday Night Summer Concerts	$	5,000
Marketing & Signage	$	350
Supplies	$	100
Mosquito Treatment 10 @ $65 each	$	650
Total	$	6,100

The Concerts in the Park budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	7,130
FY 2024 Budget request	$	6,100
Increase (Decrease)	$	(1,030)

The primary reason for the decrease is based upon the number of concerts decreasing by two, based on the Fiscal Year 2024 summer calendar.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **COMMUNITY DEVELOPMENT FUND**

Department: **COMMUNITY EVENTS**

Description: **Party in the Park Expense**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **02-10-10-3-4336**

This account is used for the new Party in the Park event. This event is a passion project of Mayor Dominick DiMaggio to bring a night of entertainment for families and adults to the Village of Hawthorn Woods.

Bands & Sound Engineer	$ 4,900
Stage	$ 1,400
Beer Tent (Beverages; Supplies; Insurance; Licenses)	$ 4,000
Tablets	$ 500
Marketing & Signage	$ 800
Party Games (Axe)	$ 1,250
Petting Zoo	$ 750
Lights	$ 750
Generators/Power/Light Towers	$ 2,800
Cart Rental	$ 350
Meals & Water for Staff & Volunteers	$ 500
Decorations & Misc. Supplies	$ 500
Total	$ 18,500

The Party in the Park budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 16,700
FY 2024 Budget request	$ 18,500
Increase (Decrease)	$ 1,800

The primary reason for the increase is based upon the increase in sound engineer services, additional hour for the petting zoo, and additional beverage supplies for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **COMMUNITY DEVELOPMENT FUND**

Department: **COMMUNITY EVENTS**

Description: **Hometown Holiday Expenses**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **02-10-10-3-4337**

This account is used for the Hometown Holiday event. This tradition is in it's 6th year and provides us an opportunity to ring in the holiday season with residents.

Caroling by High School Choir	$	250
Santa	$	500
Santa's Gifts	$	250
Horse drawn Wagon	$	1,000
Cookies, Candy Canes & Cocoa	$	250
Memorial Ornaments	$	100
Craft	$	200
Heaters	$	700
Decorations	$	500
Marketing & Signage	$	300
Activity	$	150
Total	$	4,200

The Hometown Holiday budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	4,200
FY 2024 Budget request	$	4,200
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **COMMUNITY DEVELOPMENT FUND**

Department: **COMMUNITY EVENTS**

Description: **Golf Outing Expenses**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **02-10-10-3-4338**

This account is used for the annual Golf Outing fundraiser. Funds raised from this event are used to fund fireworks, concerts, and all community events held throughout the year.

Printing	$ 400
Food & Beverage	$ 10,000
Awards/Prizes	$ 600
Golf Ball Sleeves	$ 700
Golfer Gifts	$ 1,000
Staff Uniforms	$ 350
Tablets	$ 250
Sponsor Signs	$ 300
Trophies	$ 500
Misc. Supplies	$ 400
Total	$ 14,500

The Golf Outing budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 13,500
FY 2024 Budget request	$ 14,500
Increase (Decrease)	$ 1,000

The primary reason for the increase is based upon the additional cost of tablets for fundraising opportunities as well as increased attendance in Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **COMMUNITY DEVELOPMENT FUND**

Department: **COMMUNITY EVENTS**

Description: **Earth Day/Arbor Day Planting Expenses**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **02-10-10-3-4339**

This account is used for Earth Day/Arbor Day planting. This activity beautifies the landscape of the Village and also serves as an opportunity to focus on the environment.

Tree Seedlings/Bulbs	$	500
Arbor Day Membership	$	35
Tree City USA	$	100
Tools/Gloves/Soil	$	100
Adopt a Highway	$	75
Total	$	810

The Earth Day/Arbor Day Planting budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	810
FY 2024 Budget request	$	810
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **COMMUNITY DEVELOPMENT FUND**

Department: **COMMUNITY EVENTS**

Description: **Craft Fair Expenses**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **02-10-10-3-4342**

This account is used for expenses related to the Holiday Craft Fair. This event provides an opportunity for residents to shop in Hawthorn Woods in the enchanting Barn. It has become increasingly successful with shoppers and crafters, alike.

Supplies	$	100
Vendor Breakfast	$	150
Marketing & Signage	$	150
Fly Guy - Day of Event Rental	$	100
Total	$	500

The Craft Fair budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	400
FY 2024 Budget request	$	500
Increase (Decrease)	$	100

The primary reason for the increase is based upon the increased cost for signage for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **COMMUNITY DEVELOPMENT FUND**

Department: **COMMUNITY EVENTS**

Description: **Bark in the Park Expenses**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **02-10-10-3-4343**

This account is used for expenses for the annual Bark in the Park community event. This event allows residents to bring their four-legged friends to Community Park for a fun-filled morning. Various pet focused community partners participate in this event.

Water Stations	$	30
Marketing & Signage	$	200
Day of E	$	200
Volunteer water and snacks	$	70
Give Aways	$	200
McGruff Stuff	$	100
Total	$	800

The Bark in the Park budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	800
FY 2024 Budget request	$	800
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **COMMUNITY DEVELOPMENT FUND**

Department: **COMMUNITY EVENTS**

Description: **Barn Dance Expenses**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **02-10-10-3-4344**

This account is used for expenses related to the Sweetheart Family Barn Dance. The dance is date night for parents and their children ages 3 through 12.

DJ	$	250
Decorations	$	150
Refreshments /Appetizers/Desserts	$	450
Photo Booth & Props	$	150
~~Character Visit~~	$	-
Total	$	1,000

The Barn Dance budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	1,000
FY 2024 Budget request	$	1,000
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2021 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **COMMUNITY DEVELOPMENT FUND**

Department: **COMMUNITY EVENTS**

Description: **Lake County Symphony Orchestra Events Expenses**

Priority: **1.6 Prioritize Citizen Services**

Account Number: **02-10-10-3-4345**

This account is used for expenses related to entertainment events held in the barn in partnership with Lake County Symphony Orchestra (LCSO).

Beverage Sales	$ 450
Misc. Supplies	$ 225
Total	$ 675

The Virtual Events budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ 675
Increase (Decrease)	$ 675

The primary reason for the increase is based upon the new partnership with Lake County Symphony Orchestra and additional programs planned for Fiscal Year 2024.

ECONOMIC DEVELOPMENT

Department Purpose

The Economic Development Division is designed to initiate and manage planned growth opportunities within the Village of Hawthorn Woods. With a median household income greater than $172,000 and a location 32 miles northwest of Chicago, Hawthorn Woods is a highly desirable place to live. In addition, the Village is a vibrant location for commercial businesses and boasts natural resources, open space, and recreational areas as preserved amenities.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2022	2023	2024	2024
Full-Time	0	0	0	0.90
Part-Time	0	0	0	0

With more than 600 acres of undeveloped land adjacent to state and county highways, this department within the Village will offer concierge service to prospective residents, business speculators, or developers who are interested in bringing their projects to Hawthorn Woods. The surrounding region is home to more than 55,000 people, and located in the center of this hub is an oasis of 9,062 Village residents who desire services and amenities that fit in with the character of this upscale community.

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
290,081	141,027	59,664	Fees	52,248	-
420	671	300	Interest Income	8,000	8,000
290,501	141,698	59,964	**Total Revenues**	60,248	8,000

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
160,711	172,207	164,960	Personnel Services	173,353	182,021
107,200	110,726	116,100	Contractual Services	116,100	116,100
267,911	282,933	281,060	**Total Expenditures**	289,453	298,121
22,590	(141,234)	(221,096)	**Source (Use) of Cash**	(229,205)	(290,121)

Significant Changes

- There are no significant changes.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
ECONOMIC DEVELOPMENT							
REVENUES							
FEES							
02-30-00-4-3670	ANNEXATION FEES	47,000	8,000	1,000	4,000	8,000	-
02-30-00-4-3676	GENERAL FUND DONATION	94,027	51,664	16,593	33,186	44,248	-
TOTAL FEES		141,027	59,664	17,593	37,186	52,248	-
INTEREST INCOME							
02-30-00-6-3810	INTEREST INCOME	671	300	4,009	8,000	8,000	8,000
TOTAL INTEREST INCOME		671	300	4,009	8,000	8,000	8,000
TOTAL REVENUES		141,698	59,964	21,602	45,186	60,248	8,000
EXPENDITURES							
PERSONNEL SERVICES							
02-30-00-1-4010	SALARIES	146,836	139,254	73,700	147,401	147,184	154,543
02-30-00-1-4040	IMRF	15,740	15,053	7,967	15,934	14,910	15,655
02-30-00-1-4090	FICA MATCHING	9,631	10,653	5,472	10,945	11,260	11,823
TOTAL PERSONNEL SERVICES		172,207	164,960	87,140	174,280	173,353	182,021
CONTRACTUAL SERVICES							
02-30-00-3-4240	PLANNING SERVICES	-	-	-	-	-	
02-30-00-3-4329	OTHER PROFESSIONAL SERVICES	5,000	10,000	5,410	5,410	10,000	10,000
02-30-00-3-4355	PUBLISHING/ADVERTISING	226	500	-	-	500	500
02-30-00-3-4361	DUES	-	100	40	40	100	100
02-30-00-3-4377	INSURANCE ALLOCATION	105,500	105,500	-	105,500	105,500	105,500
TOTAL CONTRACTUAL SERVICES		110,726	116,100	5,450	110,950	116,100	116,100
TOTAL EXPENDITURES		282,933	281,060	92,590	285,230	289,453	298,121

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**ECONOMIC DEVELOPMENT**
Description:	**Annexation Fees**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**02-30-00-4-3670**

This account is used to record the annexation fees received related to various annexation agreements. Annexation fees are paid either at the time of annexation or at the time of building permit.

Hawthorn Trails South (8 homes @ $1,000)	$ 8,000
Total	$ 8,000

The Annexation Fees revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 8,000
FY 2024 Budget request	$ 8,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**ECONOMIC DEVELOPMENT**
Description:	**General Fund Developer Donation**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**02-30-00-4-3676**

This account is used to record the general fund developer donation fees received related to various annexation agreements. General fund developer donation fees are paid at the time of building permit issuance. The revenue forecast for general fund developer donations is as follows:

Hawthorn Trails South (8 homes @ $5,531)	$ 44,248
Total	$ 44,248

The General Fund Developer Donation revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 51,664
FY 2024 Budget request	$ 44,248
Increase (Decrease)	$ (7,416)

The primary reason for the decrease is related to the final construction of the event venue for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**ECONOMIC DEVELOPMENT**
Description:	**Interest Income**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**02-30-00-6-3810**

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

The Interest Income revenue forecast changed from the prior year budget, as follows:

FY 2023 Budget request	$	300
FY 2024 Budget request	$	8,000
Increase (Decrease)	$	7,700

The primary reason for the increase is based on the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**ECONOMIC DEVELOPMENT**
Description:	**Salaries**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-30-00-1-4010**

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

Chief Operating Officer – 5%
Chief Administrative Officer/Village Clerk – 10%
Finance Manager – 5%
Director of Community Development - 40%
Director of Parks & Recreation – 5%
Director of Public Works/Village Engineer - 20%
Assistant Director of Public Works - 5%

The Salaries budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 139,254
FY 2024 Budget request	$ 147,184
Increase (Decrease)	$ 7,930

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**ECONOMIC DEVELOPMENT**
Description:	**IMRF**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-30-00-1-4040**

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

Effective January 1, 2024, the Village's portion will be 10.13%.

The IMRF budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 15,053
FY 2024 Budget request	$ 14,910
Increase (Decrease)	$ (143)

The primary reason for the decrease is based upon the Village's IMRF percentage is decreasing from 10.81% to 10.13%, effective January 1, 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**ECONOMIC DEVELOPMENT**
Description:	**FICA Matching**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-30-00-1-4090**

This account is used to fund the FICA employer expense related to the salary allocation for the employees allocated to the Economic Development Division. The amount due is 7.65% of salaries.

The FICA Matching budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 10,653
FY 2024 Budget request	$ 11,260
Increase (Decrease)	$ 607

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**ECONOMIC DEVELOPMENT**
Description:	**Other Professional Services**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**02-30-00-3-4329**

This account is used to fund the following expenditures related to addressing the regional transportation issues related to economic development.

Engineering/Legal/Environmental Consultants	$ 10,000
Total	$ 10,000

The Other Professional Services budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 10,000
FY 2024 Budget request	$ 10,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**ECONOMIC DEVELOPMENT**
Description:	**Publishing/Advertising**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**02-30-00-3-4355**

This account is used to pay for publications and advertising of site analysis marketing sheets for current vacant commercial properties within the Village.

The Publishing/Advertising request changed from the prior year budget, as follows:

FY 2023 Budget request	$	500
FY 2024 Budget request	$	500
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**ECONOMIC DEVELOPMENT**
Description:	**Dues**
Priority:	**1.1 Prioritize A Safe And Secure Community** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-30-00-3-4361**

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

ICSC	$ 100
Total	$ 100

The Dues budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 100
FY 2024 Budget request	$ 100
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**ECONOMIC DEVELOPMENT**
Description:	**Insurance Allocation**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**02-30-00-3-4377**

This account allocates the insurance expense between the General Fund and the other Village Funds that incur the insurance expenses: the Community Development Fund, the Parks & Recreation Fund, the Aquatic Center Fund and the Sewer Fund.

The Insurance Allocation budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 105,500
FY 2024 Budget request	$ 105,500
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

PLANNING, BUILDING AND ZONING

Department Purpose

The primary responsibility of the Community Development Planning, Building and Zoning Department is to promote the health, safety and general welfare of the community as it relates to building codes and construction standards. This Department ensures safe construction practices through the enforcement of the Village's building, electrical, plumbing and mechanical codes.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2022	2023	2024	2024
Full-Time	0	3	3	4.00
Part-Time	0	0	0	0

The Department issues permits for the construction of new homes, decks, additions, in-ground pools, new roofs, remodeling, driveway replacement and other home improvement projects; prepares guidelines for each home improvement project with information on building code regulations, what to submit with the building permit application, fees and contact information to assist the builders and homeowners through the application and approval process; and provides general customer service functions such as vehicle sticker and dog tag processing, complaint processing, scanning functions, and general inquiry processing.

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
51,150	51,600	40,000	Licenses	57,750	57,750
765,185	491,377	575,950	Permits	733,875	756,000
77,580	156,525	87,250	Fees	105,000	110,000
-	6,996	-	Grants	-	-
-	98	-	Miscellaneous	-	-
893,914	706,595	703,200	**Total Revenues**	896,625	923,750

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
367,402	407,139	453,891	Personnel Services	477,432	501,303
267,370	271,503	208,600	Contractual Services	235,100	218,150
1,555	2,295	2,800	Commodities	3,825	3,300
636,328	680,938	665,291	**Total Expenditures**	716,357	722,753
257,586	25,657	37,909	**Source (Use) of Cash**	180,268	200,997

Significant Changes

• $5,000 increase in Engineering Services - Reimbursement due to the projected projects currently active and proposed for Fiscal Year 2024.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
PLANNING							
REVENUES							
LICENSES							
02-60-00-2-3180	CONTRACTOR REGISTRATION FEE	51,600	40,000	25,650	50,000	57,750	57,750
TOTAL LICENSES		51,600	40,000	25,650	50,000	57,750	57,750
PERMITS							
02-60-00-3-3210	BUILDING PERMITS	489,302	572,950	338,821	575,000	727,875	750,000
02-60-00-3-3280	FORFEITED ROAD BONDS	-	-	82,054	92,000	3,000	3,000
02-60-00-3-3280	OTHER PERMITS	2,075	3,000	1,075	2,500	3,000	3,000
TOTAL PERMITS		491,377	575,950	421,950	669,500	733,875	756,000
FEES							
02-60-00-4-3780	ENGINEERING FEE REIMBURSEMENTS	100,682	60,000	55,863	85,000	65,000	70,000
02-60-00-4-3782	LEGAL FEE REIMBURSEMENTS	1,240	3,750	210	1,000	1,500	1,500
02-60-00-4-3784	PLANNING REIMBURSEMENTS	4,907	5,000	3,188	3,188	5,000	5,000
02-60-00-4-3786	ADMIN REIMBURSEMENTS	33,504	15,000	9,151	25,000	30,000	30,000
02-60-00-4-3788	OTHER REIMBURSEMENTS	1,331	500	35,000	35,000	500	500
02-60-00-4-3789	FIRE SUPPRESSION FEES	-	500	-	-	500	500
02-60-00-4-3790	RECAPTURE FEES PASS THRU	10,811	-	24,351	24,351	-	-
02-60-00-5-3800	PLANNING APPLICATIONS	4,050	2,500	1,600	2,500	2,500	2,500
TOTAL FEES		156,525	87,250	129,363	176,039	105,000	110,000
GRANTS							
02-00-00-5-3805	GRANTS	6,996	-	-	-	-	-
TOTAL GRANTS		6,996	-	-	-	-	-
MISCELLANEOUS							
02-60-00-7-3890	MISCELLANEOUS INCOME	-	-	500	500	-	-
02-60-00-7-3900	REFUND SERVICE CHARGE	98	-	200	200	-	-
TOTAL MISCELLANEOUS		98	-	700	700	-	-
TOTAL REVENUES		706,595	703,200	577,663	896,239	896,625	923,750

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
EXPENDITURES							
PERSONNEL SERVICES							
02-60-65-1-4010	SALARIES	345,354	382,991	179,023	358,047	405,359	425,627
02-60-65-1-4020	OVERTIME	-	200	-	-	-	-
02-60-65-1-4040	IMRF	37,089	41,401	19,398	38,796	41,063	43,116
02-60-65-1-4090	FICA MATCHING	24,696	29,299	13,352	26,703	31,010	32,560
TOTAL PERSONNEL SERVICES		407,139	453,891	211,773	423,545	477,432	501,303
CONTRACTUAL SERVICES							
02-60-65-3-4120	CONTRACT MAINT-VEHICLES	24	1,500	1,025	1,500	1,500	1,500
02-60-65-3-4225	ENGINEERING SERVICES-REIMB	115,434	60,000	55,271	85,000	65,000	70,000
02-60-65-3-4235	LEGAL SERVICES-REIMB	1,491	3,750	302	1,000	1,500	1,500
02-60-65-3-4240	PLANNING SERVICES	-	2,000	-	-	2,000	2,000
02-60-65-3-4245	PLANNING SERVICES-REIMB	10,809	5,000	7,706	7,706	5,000	5,000
02-60-65-3-4260	OTHER REIMBURSEMENT	2,128	400	-	400	500	500
02-60-65-3-4325	PLAN REVIEW SERVICES-REIMB	18,826	20,000	11,224	20,000	20,000	20,000
02-60-65-3-4328	PLUMBING INSPECTIONS-REIMB	-	-	-	-	-	-
02-60-65-3-4329	OTHER PROFESSIONAL SERVICES	9,442	200	8,470	17,000	21,000	200
02-60-65-3-4333	BUILDING INSPECTIONS-REIMB	98,915	110,000	31,688	110,000	110,000	110,000
02-60-65-3-4334	FIRE SUPPRESSION-REIMB	-	300	-	-	300	300
02-60-65-3-4353	TELEPHONE-CELL PHONE	1,305	1,650	536	1,650	1,350	1,350
02-60-65-3-4355	PUBLISHING/ADVERTISING	-	200	48	200	200	200
02-60-65-3-4357	PRINTING/COPYING	439	750	-	750	900	900
02-60-65-3-4360	RECAPTURE FEE PAID	10,811	-	23,000	23,000	-	-
02-60-65-3-4361	DUES	-	700	-	700	700	700
02-60-65-3-4362	TRAVEL EXPENSE	-	150	-	150	150	1,500
02-60-65-3-4365	PROFESSIONAL DEVELOPMENT	1,880	2,000	22	2,000	5,000	2,500
TOTAL CONTRACTUAL SERVICES		271,503	208,600	139,292	271,056	235,100	218,150

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
COMMODITIES							
02-60-65-5-4562	AUTO FUEL & OIL	1,795	2,000	624	1,900	2,000	2,000
02-60-65-5-4578	UNIFORMS	155	300	-	300	825	800
02-60-65-5-4595	OTHER CHARGES	345	500	1,042	1,042	1,000	500
TOTAL COMMODITIES		2,295	2,800	1,666	3,242	3,825	3,300
TOTAL EXPENDITURES		680,938	665,291	352,731	697,843	716,357	722,753

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Contractor Registration Fee**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-00-2-3180**

This account is used to record the annual contractors' registration fees.

The Contractor Registration Fee revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 40,000
FY 2024 Budget request	$ 57,750
Increase (Decrease)	$ 17,750

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023 and a proposed $25 per registration increase in the overall contractors registration amount.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Building Permits**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-00-3-3210**

This account is used to record the building permit fees for all building projects.

New Home Construction Permits	
Hawthorn Trails South (8 homes @ $8,250)	$ 67,200
Hawthorn Woods CC (40 homes @ $8,250)	$ 336,000
All Other Building Permits	$ 324,675
Total	$ 727,875

The Building Permits revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 572,950
FY 2024 Budget request	$ 727,875
Increase (Decrease)	$ 154,925

The primary reason for the increase is based upon the number of homes remaining in the active subdivisions and the continuation of MI Homes at Hawthorn Woods Country Club and other building projects estimated to be constructed in Fiscal Year 2024. An increase in anticipated permit fees are also contemplated for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Forfeited Road Bonds**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-00-3-3280**

This account is used to record the forfeited road bonds.

The Forfeited Road Bonds revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$	-
FY 2024 Budget request	$	3,000
Increase (Decrease)	$	3,000

The primary reason for the increase is based upon the addition of the new account for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Other Permits**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-00-3-3290**

This account is used to record tree removal and recreational vehicle permits.

The Other Permits revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 3,000
FY 2024 Budget request	$ 3,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Engineering Fee Reimbursement**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-00-4-3780**

This account is used to record fees collected for reimbursable engineering fees pursuant to either a Reimbursement of Fees Agreement or a Draw Down Deposit Agreement.

The Engineering Fee Reimbursement revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 60,000
FY 2024 Budget request	$ 65,000
Increase (Decrease)	$ 5,000

The primary reason for the increase is based upon the projected projects currently active and proposed for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Legal Fee Reimbursement**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-00-4-3782**

This account is used to record fees collected for reimbursable legal fees pursuant to either a Reimbursement of Fees Agreement or a Draw Down Deposit Agreement.

The Legal Fee Reimbursement revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 3,750
FY 2024 Budget request	$ 1,500
Increase (Decrease)	$ (2,250)

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Planning Reimbursement**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-00-4-3784**

This account is used to record fees collected for reimbursable planning fees pursuant to either a Reimbursement of Fees Agreement or a Draw Down Deposit Agreement.

The Planning Reimbursement revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 5,000
FY 2024 Budget request	$ 5,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Administration Reimbursement**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-00-4-3786**

This account is used to record fees collected for reimbursable administrative fees pursuant to either a Reimbursement of Fees Agreement or a Draw Down Deposit Agreement. This fee equals 10% of consultants' reimbursable costs associated with development as well as Village staff hours spent on development related projects.

The Administration Reimbursement revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 15,000
FY 2024 Budget request	$ 30,000
Increase (Decrease)	$ 15,000

The primary reason for the increase is due to the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Other Reimbursement**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-00-4-3788**

This account is used to record fees collected for other reimbursable fees, such as postage, printing and copying.

The Other Reimbursement revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 500
FY 2024 Budget request	$ 500
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Fire Suppression Fees**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-00-4-3789**

This account is used to record fees collected for fire suppression review fees.

The Fire Suppression Fees revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 500
FY 2024 Budget request	$ 500
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Recapture Fees Pass Thru**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-00-4-3790**

This account is used to record fees collected for the pass thru of recapture fees.

The Recapture Fee Pass Thru revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Planning Applications**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-00-5-3800**

This account is used to record fees collected for planning applications.

The Planning Applications revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 2,500
FY 2024 Budget request	$ 2,500
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Refund Service Charge**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-00-7-3900**

This account is used to record fees collected for a refund service charge. The Village charges a 15% refund processing service charge (up to a maximum charge of $50) on all requests for refund of permit fees.

The Refund Service Charge revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Salaries**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-65-1-4010**

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

Chief Administrative Officer/Village Clerk - 40%
Director of Community Development - 60%
Building Inspector/Code Enforcement Officer - 100%
Office Manager - 100%
Specialist II - 100%

The Salaries budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 382,991
FY 2024 Budget request	$ 405,359
Increase (Decrease)	$ 22,368

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Overtime**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-65-1-4020**

This account is used for the overtime pay of the 2 non-exempt full-time Community Development Department employees.

The Overtime budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 200
FY 2024 Budget request	$ -
Increase (Decrease)	$ (200)

The primary reason for the decrease is based upon the estimated actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**IMRF**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-65-1-4040**

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

Effective January 1, 2024, the Village's portion will be 10.13%.

The IMRF budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 41,401
FY 2024 Budget request	$ 41,063
Increase (Decrease)	$ (338)

The primary reason for the decrease is based upon the Village's IMRF percentage is decreasing from 10.81% to 10.13%, effective January 1, 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**FICA Matching**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-65-1-4090**

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

The FICA Matching budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 29,299
FY 2024 Budget request	$ 31,010
Increase (Decrease)	$ 1,711

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Contract Maintenance - Vehicle**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**02-60-65-3-4120**

This account is used to pay for maintenance of the Community Development Department vehicle.

The Contract Maintenance-Vehicle budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,500
FY 2024 Budget request	$ 1,500
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Engineering Services—Reimbursement**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-65-3-4225**

This account is used to pay for engineering review services which are reimbursable through building permits or as a result of either a Reimbursement of Fees Agreement or Draw Down Deposit Agreement.

The Engineering Services-Reimbursement budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 60,000
FY 2024 Budget request	$ 65,000
Increase (Decrease)	$ 5,000

The primary reason for the increase is based upon the projected projects currently active and proposed for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Legal Services –Reimbursement**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-65-3-4235**

This account is used to pay for legal services which are reimbursable under either a Reimbursement of Fees Agreement or Draw Down Deposit Agreement.

The Legal Services-Reimbursement budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 3,750
FY 2024 Budget request	$ 1,500
Increase (Decrease)	$ (2,250)

The primary reason for the decrease is based upon the projected projects currently active and proposed for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Planning Services**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**02-60-65-3-4240**

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

Contractual Planning Services	$ 2,000
	$ 2,000

The Planning Services budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 2,000
FY 2024 Budget request	$ 2,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Planning Services—Reimbursement**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-65-3-4245**

This account is used to pay for planning services which are reimbursable either under a Reimbursement of Fees Agreement or a Draw Down Deposit Agreement.

The Planning Services-Reimbursement budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 5,000
FY 2024 Budget request	$ 5,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Other Reimbursement**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-65-3-4260**

This account is used to pay for reimbursable expenses, such as bond copies, recording of ordinances/resolutions and declarations.

The Other Reimbursement budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	400
FY 2024 Budget request	$	500
Increase (Decrease)	$	100

There is slight increase for Fiscal Year 2024 for the increased fees in recording documents with Lake County.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Plan Review Services—Reimbursement**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-65-3-4325**

Pursuant to an Intergovernmental Agreement, this account is used to pay the Village of Mundelein for plan review services.

The Plan Review Services-Reimbursement budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 20,000
FY 2024 Budget request	$ 20,000
Increase (Decrease)	$ -

The primary reason for the increase is due to the amount of permits anticipated for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Plumbing Inspection—Reimbursement**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-65-3-4328**

This account is used to pay for plumbing inspections by a plumber not associated with the Village of Mundelein.

The Plumbing Inspection-Reimbursement budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Other Professional Services**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-65-3-4329**

This account is used to pay for court reporting services not attributed to a development.

The Other Professional Services budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 200
FY 2024 Budget request	$ 21,000
Increase (Decrease)	$ 20,800

The primary reason for the increase is based on the hiring of an independent contractor for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Building Inspection—Reimbursement**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-65-3-4333**

Pursuant to an Intergovernmental Agreement, this account is used to pay the Village of Mundelein for building inspection services. These services include building, electrical and plumbing inspections.

The Building Inspection-Reimbursement budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 110,000
FY 2024 Budget request	$ 110,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Fire Suppression - Reimbursement**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-65-3-4334**

This account is used pay the appropriate Fire Protection District for fire suppression reviews.

The Fire Suppression-Reimbursement budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	300
FY 2024 Budget request	$	300
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Telephone-Cell Phone**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-65-3-4353**

This account is used to pay for business-related usage from a Village owned cellular phone assigned to the Building Inspector/Code Enforcement Officer and payment of business-related usage from the Community Development Director's personal cellular telephone.

The Telephone-Cell Phone budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,650
FY 2024 Budget request	$ 1,350
Increase (Decrease)	$ (300)

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Publishing/Advertising**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-65-3-4355**

This account is used to pay for publications of legal notices in the local paper.

The Publishing/Advertising budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 200
FY 2024 Budget request	$ 200
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Printing/Copying**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-65-3-4357**

This account is used to pay for the printing of inspection forms, employee business cards, and other Community Development Department printing needs.

The Printing/Copying budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 750
FY 2024 Budget request	$ 900
Increase (Decrease)	$ 150

The primary reason for the increase is based upon the anticipated printing overages in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Recapture Fee Paid**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.3 Prioritize Strong Fiscal Sustainability** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-65-3-4360**

This account is to pay funds collected pursuant to recapture agreements.

The Recapture Fee Paid budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Dues**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-65-3-4361**

This account is used to pay dues for membership in the International Code Council and the American Institute of Certified Planners.

International Code Council (ICC)	$200
Illinois Association of Code Enforcement	$100
American Planning Association	$400
Total	$700

The Dues budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 700
FY 2024 Budget request	$ 700
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Travel Expense**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-65-3-4362**

This account is to pay for business related mileage reimbursement to the Community Development Department staff, and is to be used only when the department vehicle is not available.

The Travel Expense budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 150
FY 2024 Budget request	$ 150
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Professional Development**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-65-3-4365**

This account is used to pay for seminars and other training opportunities including associated costs by the Community Development Department staff.

Community Development Department staff will be continuing education in their field with such course work including property maintenance, blue print reading and building department basics offered off-site.

BS&A Training - Permit Techs	$ 1,250
Professional training - Building Inspector	$ 1,000
Local APA Conference	$ 2,750
Total	$ 5,000

The Professional Development budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 2,000
FY 2024 Budget request	$ 5,000
Increase (Decrease)	$ 3,000

The primary reason for the increase is due to the projected expenses associated with the Local APA conference in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Auto Fuel & Oil**
Priority:	**1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**02-60-65-5-4562**

This account is used to pay for fuel and oil for the Community Development Department vehicle.

The Auto Fuel & Oil budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 2,000
FY 2024 Budget request	$ 2,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Uniforms**
Priority:	**1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-65-5-4578**

This account is used to pay for uniform shirts, fleeces, boot reimbursement, etc. for the Community Development Department staff, as follows:

Boot reimbursement	$ 175
Uniform shirts - Code Enforcement Officer	$ 350
Additional Clothing	$ 300
Total	$ 825

The Uniforms budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 300
FY 2024 Budget request	$ 825
Increase (Decrease)	$ 525

The primary reason for the increase is due to the increase in boot reimbursement and additional clothing needed in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**COMMUNITY DEVELOPMENT FUND**
Department:	**PLANNING, BUILDING AND ZONING**
Description:	**Other Charges**
Priority:	**1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services**
Account Number:	**02-60-65-5-4595**

This account is used to pay for other miscellaneous expenses.

Team Building Event (All Staff)	$400
Miscellaneous	$600
Total	$1,000

The Other Charges budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 500
FY 2024 Budget request	$ 1,000
Increase (Decrease)	$ 500

There primary reason for the increase is based upon the addition of a Village-wide activity hosted by the department for Fiscal Year 2024.

Village of Hawthorn Woods

PARKS & RECREATION









PARKS AND RECREATION FUND

The purpose of the Parks and Recreation Fund is to provide park amenities and recreational programs and facilities for the residents of Hawthorn Woods. The Parks and Recreation Fund will be utilized to support programs for all ages and interests and will also be allocated to providing park amenities and community facilities maintenance.

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
294,507	196,339	321,000	Special Recreation	333,870	344,414
152,537	156,721	164,955	Administration	180,772	178,365
64,054	76,837	82,250	Recreation Programs	109,520	128,900
142,881	206,400	189,788	Park Maintenance	200,990	209,999
653,994	636,295	757,993	**Total Revenues**	825,152	861,678

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
151,672	57,967	179,267	Special Recreation	230,685	234,565
187,973	201,348	226,583	Administration	232,053	240,287
35,466	42,621	51,135	Recreation Programs	70,808	84,185
378,206	389,938	436,057	Park Maintenance	548,834	569,539
753,317	691,875	893,042	**Total Expenditures**	1,082,381	1,128,576
(90,000)	(90,000)	(90,000)	**Transfer to General Fund**	-	-
		-	**Transfer from General Fund**	-	
-		-	**Transfer from Community Development Fund**	-	
(189,323)	(145,580)	(225,049)	**Net Change in Fund Balance**	(257,229)	(266,898)
(364,687)	(510,267)	(735,316)	**Fund Balance as of 12/31**	(992,544)	(1,259,443)

SPECIAL RECREATION

Department Purpose

The Special Recreation Department of the Parks and Recreation Fund records all of special recreation related expenses, including the annual membership to the Special Recreation Association of Lake County and accessibility capital projects.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2022	2023	2024	2024
Full-Time	0	0	0	0
Part-Time	0	0	0	0

• Department Head position is allocated in P&R Admin

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
197,317	196,339	198,000	Taxes	210,870	221,414
97,190	-	123,000	SRACLC Reimbursement	123,000	123,000
294,507	196,339	321,000	**Total Revenues**	333,870	344,414

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
56,267	56,267	56,267	Contractual Services	62,685	64,565
-	-	-	Commodities	40,000	40,000
95,405	1,700	123,000	Capital Outlay	128,000	130,000
151,672	57,967	179,267	**Total Expenditures**	230,685	234,565
142,835	138,371	141,733	**Source (Use) of Cash**	103,185	109,849

Significant Changes

• $6,418 increase in SRACLC Dues due to additional expenses and programs initiated by the SRACLC in Fiscal Year 2024.

• $40,000 increase in SRACLC Other Charges due to additional expenses and programs completed by the Village that are not listed for Fiscal Year 2024.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
SPECIAL RECREATION							
REVENUES							
11-70-00-1-3017	PROPERTY TAXES-SRACLC	196,339	198,000	96,329	198,000	210,870	221,414
11-70-00-5-3805	SRACLC REIMBURSEMENT	-	123,000	-	123,000	123,000	123,000
TOTAL REVENUES		196,339	321,000	96,329	321,000	333,870	344,414
EXPENDITURES							
CONTRACTUAL SERVICES							
11-70-00-3-4361	SRACLC DUES	56,267	56,267	56,267	56,267	62,685	64,565
TOTAL CONTRACTUAL SERVICES		56,267	56,267	56,267	56,267	62,685	64,565
COMMODITIES							
11-70-00-5-4595	SRACLC OTHER CHARGES	-	-	25,250	40,000	40,000	40,000
TOTAL COMMODITIES		-	-	25,250	40,000	40,000	40,000
CAPITAL OUTLAY							
11-70-00-8-4893	SRACLC ACCESSIBILITY GRANT	1,700	123,000	-	123,000	128,000	130,000
TOTAL CAPITAL OUTLAY		1,700	123,000	-	123,000	128,000	130,000
TOTAL EXPENDITURES		57,967	179,267	81,517	219,267	230,685	234,565

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS & RECREATION FUND**
Department:	**SPECIAL RECREATION**
Description:	**Property Taxes**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.3 Prioritize Strong Fiscal Sustainability**
Account Number:	**11-70-00-1-3017**

This account is used to record the special recreation property tax levy.

The Village of Hawthorn Woods is subject to the PTELL (Property Tax Extension Limitation Law) that restricts the increase in the property tax rate by each year to 5% or CPI, whichever is lower. The Special Recreation levy is limited to a tax rate of $0.04.

The Property Taxes revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 198,000
FY 2024 Budget request	$ 210,870
Increase (Decrease)	$ 12,870

The Village of Hawthorn Woods is subject to the PTELL (Property Tax Extension Limitation Law) which restricts the increase in the property tax rate by each year to 5% or CPI, which ever is lower. The CPI for Fiscal Year 2024 is 6.5%, therefore, the Village will move forward with a truth in taxation hearing for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS & RECREATION FUND**
Department:	**SPECIAL RECREATION**
Description:	**SRACLC Reimbursement**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.3 Prioritize Strong Fiscal Sustainability**
Account Number:	**11-70-00-5-3805**

This account is used to record the special recreation reimbursement for eligible projects.

The SRACLC Reimbursement revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 123,000
FY 2024 Budget request	$ 123,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS & RECREATION FUND**
Department:	**SPECIAL RECREATION**
Description:	**SRACLC Dues**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces**
Account Number:	**11-70-00-3-4361**

This account is used to pay for the Village's dues to the Special Recreation Association of Central Lake County. The Special Recreation Association of Central Lake County provides recreation programs and services to individuals with special needs and disabilities, and their families, who reside within the boundaries of Member Agency communities.

The SRACLC Dues budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 56,267
FY 2024 Budget request	$ 62,685
Increase (Decrease)	$ 6,418

The primary reason for the increase is due to a 3% increase in dues based on increased expenses for SRACLC. In addition, a proportionate share for each member agency will be used to cover SRACLC participation in a national program to assist disabled veterans for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS & RECREATION FUND**
Department:	**SPECIAL RECREATION**
Description:	**SRACLC Other Charges**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces**
Account Number:	**11-70-00-5-4595**

This account will be used to fund accessibility improvements that are not listed in the Accessibility Grant.

The SRACLC Accessibility Grant budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ 40,000
Increase (Decrease)	$ 40,000

The primary reason for the increase is the addition of this account to show additional ADA projects that are completed for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **PARKS & RECREATION FUND**

Department: **SPECIAL RECREATION**

Description: **SRACLC Accessibility Grant**

Priority: **1.2 Prioritize Parks, Recreation and Open Spaces**

Account Number: **11-70-00-8-4893**

This account will be used to fund accessibility improvements funded by the SRACLC Accessibility Grant.

Playground Surface and Path Upgrades	$ 23,000
Implement ADA Plan Compliance Measures	$ 15,000
Renovations to Existing Playground Units	$ 90,000
Total	$ 128,000

The SRACLC Accessibility Grant budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 123,000
FY 2024 Budget request	$ 128,000
Increase (Decrease)	$ 5,000

The primary reason for the increase is based upon the SRACLC reimbursement revenue varying from year to year based upon the ADA accessibility projects planned.

PARKS & RECREATION ADMINISTRATION

Department Purpose

The purpose of the Parks & Recreation Administration Department is to manage all aspects of the Village's Parks and Recreation amenities and Community Events. The Director of Parks and Recreation is responsible for the Recreation Programs, Aquatic Center and Community Events.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2022	2023	2024	2024
Full-Time	3	3	3	0.90
Part-Time	1	1	1	0.25

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
149,305	148,688	160,445	Taxes	170,874	168,467
47	59	10	Interest Income	4,000	4,000
3,185	7,974	4,500	Miscellaneous	5,898	5,898
152,537	156,721	164,955	**Total Revenues**	180,772	178,365

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
120,695	135,947	158,166	Personnel Services	162,579	170,683
62,842	65,164	67,117	Contractual Services	67,774	67,904
4,436	237	1,300	Commodities	1,700	1,700
187,973	201,348	226,583	**Total Expenditures**	232,053	240,287
(35,436)	(44,627)	(61,628)	**Source (Use) of Cash**	(51,281)	(61,922)

Significant Changes

- $3,990 increase in Interest Income based upon the increase in the money market rate in Fiscal Year 2023.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
ADMINISTRATION							
REVENUES							
TAXES							
11-10-00-1-3017	PROPERTY TAXES-PARK & REC	148,688	160,445	78,316	160,445	170,874	168,467
TOTAL TAXES		148,688	160,445	78,316	160,445	170,874	168,467
INTEREST INCOME							
11-10-00-6-3810	INTEREST INCOME	59	10	1,078	4,000	4,000	4,000
TOTAL INTEREST INCOME		59	10	1,078	4,000	4,000	4,000
MISCELLANEOUS							
11-10-00-7-3820	FACILITY RENTAL	4,550	4,000	3,625	4,100	4,500	4,500
11-10-00-7-3825	SECURITY FEE	450	500	1,500	1,500	1,000	1,000
11-00-00-7-3900	REFUND SERVICE CHARGE	398	-	90	90	398	398
11-10-00-5-3805	GRANTS	2,576	-	-	-	-	-
TOTAL MISCELLANEOUS		7,974	4,500	5,215	5,690	5,898	5,898
TOTAL REVENUES		156,721	164,955	84,609	170,135	180,772	178,365
EXPENDITURES							
PERSONNEL SERVICES							
11-10-00-1-4010	SALARIES	115,112	133,519	63,579	127,159	137,860	144,753
11-10-00-1-4011	SALARIES - RENTAL SECURITY	-	-	228	228	500	500
11-10-00-1-4040	IMRF	12,194	14,433	6,900	13,800	13,673	14,357
11-10-00-1-4090	FICA MATCHING	8,642	10,214	4,792	9,584	10,546	11,074
TOTAL PERSONNEL SERVICES		135,947	158,166	75,499	150,770	162,579	170,683
CONTRACTUAL SERVICES							
11-10-00-3-4352	CONTRACT MAINT - BUILDINGS	-	-	-	-	-	-
11-10-00-3-4353	TELEPHONE-CELL PHONE	2,081	2,020	1,013	2,000	2,020	2,100
11-10-00-3-4357	PRINTING/COPYING	5,471	6,400	4,244	5,800	6,500	6,500
11-10-00-3-4360	PROCESSING FEES	1,617	1,300	1,596	1,600	1,750	1,800
11-10-00-3-4361	DUES	1,438	2,200	620	1,580	2,470	2,470
11-10-00-3-4365	PROFESSIONAL DEVELOPMENT	1,407	2,055	1,419	1,850	1,780	1,780
11-10-00-3-4367	PRE-EMPLOYMENT SCREENING	400	392	478	478	504	504
11-10-00-3-4377	INSURANCE ALLOCATION	52,750	52,750	-	52,750	52,750	52,750
TOTAL CONTRACTUAL SERVICES		65,164	67,117	9,369	66,058	67,774	67,904
COMMODITIES							
11-10-00-5-4561	OFFICE SUPPLIES	154	250	13	100	250	250
11-10-00-5-4578	UNIFORMS	-	100	-	100	100	100
11-10-00-5-4595	OTHER CHARGES	83	950	93	675	1,350	1,350
TOTAL COMMODITIES		237	1,300	106	875	1,700	1,700
TOTAL EXPENDITURES		201,348	226,583	84,974	217,703	232,053	240,287

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS & RECREATION FUND**
Department:	**ADMINISTRATION**
Description:	**Property Taxes**
Priority:	**1.2 Prioritize Parks, Recreation and Open Space** **1.3 Prioritize Strong Fiscal Sustainability**
Account Number:	**11-10-00-1-3017**

This account is used to record the parks and recreation property tax levy. The Village of Hawthorn Woods is subject to the PTELL (Property Tax Extension Limitation Law) that restricts the increase in the property tax rate by each year to 5% or CPI, whichever is lower.

The Property Taxes revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 160,445
FY 2024 Budget request	$ 170,874
Increase (Decrease)	$ 10,429

The Village of Hawthorn Woods is subject to the PTELL (Property Tax Extension Limitation Law) which restricts the increase in the property tax rate by each year to 5% or CPI, which ever is lower. The CPI for Fiscal Year 2024 is 6.5%, therefore, the Village will move forward with a truth in taxation hearing for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS & RECREATION FUND**
Department:	**ADMINISTRATION**
Description:	**Interest Income**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability**
Account Number:	**11-10-00-6-3810**

This account is used to record the interest income received on the Parks & Recreation Fund money market account.

The Interest Income revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 10
FY 2024 Budget request	$ 4,000
Increase (Decrease)	$ 3,990

The primary reason for the decrease is based upon projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS & RECREATION FUND**
Department:	**ADMINISTRATION**
Description:	**Facility Rental**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces**
Account Number:	**11-10-00-7-3820**

This account is used to record the rental income received from facility rentals at the Village Hall Barn or the Community Room at the Aquatic Center.

The Facility Rental Income revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 4,000
FY 2024 Budget request	$ 4,500
Increase (Decrease)	$ 500

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS & RECREATION FUND**
Department:	**ADMINISTRATION**
Description:	**Security Fee**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces**
Account Number:	**11-10-00-7-3825**

This account is used to record the security fee received for security personnel assigned to facility rentals at the Village Hall Barn or the community room at the Aquatic Center. Security services are provided by Village staff.

The Security Fee revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 500
FY 2024 Budget request	$ 1,000
Increase (Decrease)	$ 500

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS & RECREATION FUND**
Department:	**ADMINISTRATION**
Description:	**Donations**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces**
Account Number:	**11-10-00-7-3830**

This account is used to record donations received to support Parks and Recreation programs. Since donations are not guaranteed and vary from year to year, donation revenue is always forecast as zero to be conservative.

The Donation Revenue budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS & RECREATION FUND**
Department:	**ADMINISTRATION**
Description:	**Salaries**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**11-10-00-1-4010**

This account is used to pay the salaries of the employees allocated to the Parks and Recreation – Administration Department as follows:

Director of Parks & Recreation - 25%
Director of Community Engagement - 60%
Recreation Specialist - 40%
Summer Intern (Recreation) - 100%

The Salaries budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 133,519
FY 2024 Budget request	$ 137,860
Increase (Decrease)	$ 4,341

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS & RECREATION FUND**
Department:	**ADMINISTRATION**
Description:	**Salaries - Rental Security**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**11-10-00-1-4011**

This account is used to pay the salaries of the employees serving as rental security.

The Salaries - Rental Security Attendants budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	-
FY 2024 Budget request	$	500
Increase (Decrease)	$	500

The primary reason for the increase is based upon projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS & RECREATION FUND**
Department:	**ADMINISTRATION**
Description:	**IMRF**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**11-10-00-1-4040**

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

Effective January 1, 2024, the Village's portion will be 10.13%.

The IMRF budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 14,433
FY 2024 Budget request	$ 13,673
Increase (Decrease)	$ (760)

The primary reason for the decrease is based upon the Village's IMRF percentage which is decreasing from 10.81% to 10.13%, effective January 1, 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS & RECREATION FUND**
Department:	**ADMINISTRATION**
Description:	**FICA Matching**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**11-10-00-1-4090**

This account represents the employers' portion of FICA for the Parks & Recreation employees. The amount due is 7.65% of salaries.

The FICA Matching budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 10,214
FY 2024 Budget request	$ 10,546
Increase (Decrease)	$ 332

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS & RECREATION FUND**
Department:	**ADMINISTRATION**
Description:	**Contracted Maintenance - Buildings**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment** **1.6 Prioritize Citizen Services** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**11-10-00-3-4110**

This account is used to pay for cleaning services at the Community Room at the Aquatic Center during the off season. When the Aquatic Center is open, the seasonal staff performs the daily cleaning tasks. From Labor Day to Memorial Day, the Community Room is used for programs and rentals. During this time period, the facility is cleaned by a contractual vendor.

Cleaning Supplies	$ -
Total	$ -

The Contracted Maintenance-Buildings budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS & RECREATION FUND**
Department:	**ADMINISTRATION**
Description:	**Telephone – Cell Phone**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**11-10-00-3-4353**

This account is used for the business-related cellular telephone service for the Parks and Recreation employees.

The Telephone-Cell Phone budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 2,020
FY 2024 Budget request	$ 2,020
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS & RECREATION FUND**
Department:	**ADMINISTRATION**
Description:	**Printing / Copying / Postage**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**11-10-00-3-4357**

This line item is used to fund the printing, copying, and postage associated with the Parks and Recreation program brochures. The following marketing campaigns are planned for Fiscal Year 2019:

Summer Brochure	$ 3,500	(Cost share with Aquatics Fund)
Postcard	$ 1,500	(Craft Show and Hometown Holiday)
Postage	$ 1,500	
Total	$ 6,500	

The Printing/Copying budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 6,400
FY 2024 Budget request	$ 6,500
Increase (Decrease)	$ 100

The primary reason for the increase is based upon the increase of postcard supplies for the Craft Show for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS & RECREATION FUND**
Department:	**ADMINISTRATION**
Description:	**Processing Fees**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**11-10-00-3-4360**

This line item is used to fund the processing fees related to the ActiveNet software.

The Processing Fees budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,300
FY 2024 Budget request	$ 1,750
Increase (Decrease)	$ 450

The primary reason for the increase is based upon projected actuals and an anticipated increase in fees for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS & RECREATION FUND**
Department:	**ADMINISTRATION**
Description:	**Dues**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**11-10-00-3-4361**

This line item is used to fund dues to professional organizations in the Parks and Recreation field. Memberships in professional organizations are essential as the Village expands and improves its recreational programming.

Illinois Association of Park Districts (IAPD) - Agency Fee	$	500
Illinois Parks & Recreation Association (IPRA) – Director of Parks & Recreation	$	270
Illinois Parks & Recreation Association (IPRA) - Director of Comm Engagement	$	270
Illinois Parks & Recreation Association (IPRA) - Park Maintenance Crew Leader	$	270
Illinois Parks & Recreation Association (IPRA) - Parks Specialist (2)	$	540
Pesticide Application License Fee	$	60
Pesticide Operator License Fee	$	30
Midwest Institute of Park Executives (MIPE)	$	-
National Recreation & Parks Association (NRPA) – Director of Parks & Recreation	$	65
National Parks & Recreation Association (NRPA)- Dir of Comm Engagement	$	65
National Recreation & Parks Association (CPSI) Certification Fee (x2)	$	400
Total	$	2,470

The Dues budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 2,200
FY 2024 Budget request	$ 2,470
Increase (Decrease)	$ 270

The primary reason for the increase is based upon the additional Parks Specialist dues for Illinois Parks & Recreation Association in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **PARKS & RECREATION FUND**

Department: **ADMINISTRATION**

Description: **Professional Development**

Priority: **1.2 Prioritize Parks, Recreation and Open Spaces**
1.6 Prioritize Citizen Services

Account Number: **11-10-00-3-4365**

This account is used to pay for professional development classes and conferences for the Parks and Recreation staff. This line item includes the following continuing education opportunities:

Illinois Parks and Recreation Association Annual Conference	
Director of Parks & Recreation	$ 400
Director of Community Engagement	$ 400
Illinois Legislative and Legal Forums	
Director of Parks & Recreation	$ 490
Director of Community Engagement	$ 490
Special Park District Forum	
Chief Operating Officer	$ -
Director of Parks & Recreation	$ -
Total	$ 1,780

The Professional Development budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 2,055
FY 2024 Budget request	$ 1,780
Increase (Decrease)	$ (275)

The primary reason for the decrease is based upon the reduction of the Certified Pool Operator certification in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS & RECREATION FUND**
Department:	**ADMINISTRATION**
Description:	**Pre-Employment Screening**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**11-10-00-3-4367**

This account is used to provide funding for pre-employment screening such as drug tests and background checks. All Village employees, including seasonal and summer employees are subject to a pre-employment drug screening test.

Summer Intern	$	56
Camp Counselors	$	448
Total	$	504

The Pre-Employment Screening budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	392
FY 2024 Budget request	$	504
Increase (Decrease)	$	112

The primary reason for the increase is based upon the increase in pre-employment drug screening per person from $54 for Fiscal Year 2023 to $56 for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS & RECREATION FUND**
Department:	**ADMINISTRATION**
Description:	**Insurance Allocation**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**11-10-00-3-4377**

This account allocates the insurance expense between the General Fund and the other Village Funds that incur the insurance expenses: the Community Development Fund, the Parks & Recreation Fund, the Aquatic Center Fund and the Sewer Fund.

The Insurance Allocation budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	52,750
FY 2024 Budget request	$	52,750
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS & RECREATION FUND**
Department:	**ADMINISTRATION**
Description:	**Office Supplies**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**11-10-00-5-4561**

This account is used to pay for office supplies to support all divisions of the Parks and Recreation Fund such as binders, file folders, ink toner cartridges, laminating sheets, general office supplies.

The Office Supplies budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	250
FY 2024 Budget request	$	250
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS & RECREATION FUND**
Department:	**ADMINISTRATION**
Description:	**Uniforms**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**11-10-00-5-4578**

This account is used to pay for Parks and Recreation Administration Employee uniform shirts for casual Fridays.

The Uniforms budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	100
FY 2024 Budget request	$	100
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS & RECREATION FUND**
Department:	**ADMINISTRATION**
Description:	**Other Charges**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**11-10-00-5-4595**

This account is used to pay for other miscellaneous charges to support all divisions of the Parks and Recreation Fund.

Facebook Marketing Boosts	$ 400
Team Building Event	$ 600
Community Activities	$ 350
	$ 1,350

The Other Charges budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 950
FY 2024 Budget request	$ 1,350
Increase (Decrease)	$ 400

The primary reason for the increase is based upon the increase for a team building event for Fiscal Year 2024.

RECREATION PROGRAMS

Department Purpose

The Village of Hawthorn Woods' Recreation Department strives to inspire community involvement by providing recreational opportunities for all ages. Classes are designed to build socialization and introduce participants to a variety of activities, sports, and games.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2022	2023	2024	2024
Full-Time	0	0	0	0
Part-Time	15	15	15	0

• Department Head position is allocated in P&R Admin

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
39,113	51,186	51,150	Youth Programs	72,320	80,800
24,654	24,869	27,700	Sports/Athletic Programs	34,600	45,100
229	142	1,900	Adult Programs	800	1,000
59	640	1,500	Seniors	1,800	2,000
64,054	76,837	82,250	**Total Revenues**	109,520	128,900

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
18,760	23,065	27,760	Youth Programs	40,783	45,310
16,348	17,816	19,525	Sports/Athletic Programs	26,900	35,300
27	23	1,150	Adult Programs	225	375
330	1,718	2,700	Seniors	2,900	3,200
35,466	42,621	51,135	**Total Expenditures**	70,808	84,185
28,589	34,215	31,115	**Source (Use) of Cash**	38,712	44,715

Significant Changes

• $7,406 increase in Woodchucks Salaries based upon the increase in minimum wage from $13 for Fiscal Year 2023 to $14 for Fiscal Year 2024 for Camp Counselors, Camp Coordinators, and the addition of a Camp Coordinator for Sports Camp.

• The fees for Woodchucks Summer Camp will be increased by 10-15% to combat the increase in camp staff salaries and the increase in costs of goods.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
RECREATION PROGRAMS							
REVENUES							
YOUTH PROGRAMS							
11-20-30-4-3630	WOODCHUCKS SUMMER CAMP	45,480	48,000	60,225	61,140	64,320	71,000
11-20-31-4-3630	ENRICHMENT/VARIETY	5,061	2,550	1,916	6,000	6,900	8,000
11-20-33-4-3630	BABYSITTING/CPR	645	600	665	1,000	1,100	1,800
TOTAL YOUTH PROGRAMS		51,186	51,150	62,806	68,140	72,320	80,800
SPORTS/ATHLETIC PROGRAMS							
11-20-41-4-3630	INTRO TO SPORTS	5,208	5,400	5,214	8,000	8,400	10,000
11-20-42-4-3630	SOCCER-IN HOUSE	17,215	17,000	15,785	23,000	22,000	25,000
11-20-43-4-3630	BASEBALL-IN HOUSE	-	1,600	690	690	1,600	4,600
11-20-44-4-3630	TAEKWONDO	2,446	3,700	890	1,300	2,600	3,500
11-20-45-4-3630	EQUESTRIAN	-	-	-	-	-	2,000
11-20-46-4-3630	FENCING	-	-	35	35	-	-
TOTAL SPORTS/ATHLETIC PROGRAMS		24,869	27,700	22,614	33,025	34,600	45,100
ADULT PROGRAMS							
11-20-52-4-3630	FITNESS	142	1,900	257	600	800	1,000
TOTAL ADULT PROGRAMS		142	1,900	257	600	800	1,000
SENIORS							
11-20-61-4-3630	MONTHLY GATHERING	640	1,500	3,145	3,145	1,800	2,000
TOTAL SENIORS		640	1,500	3,145	3,145	1,800	2,000
TOTAL REVENUES		76,837	82,250	88,822	104,910	109,520	128,900

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
EXPENDITURES							
YOUTH PROGRAMS							
11-20-30-1-4010	WOODCHUCKS SALARIES	16,490	21,700	5,813	22,500	29,106	31,500
11-20-30-1-4090	WOODCHUCKS FICA	1,261	1,660	445	1,721	2,227	2,410
11-20-30-5-4561	WOODCHUCKS SUPPLIES	1,652	3,000	1,620	3,000	4,100	4,800
11-20-31-5-4561	ENRICHMENT/VARIETY SUPPLIES	3,553	1,050	1,095	4,000	4,650	5,500
11-20-33-5-4561	BABYSITTING/CPR SUPPLIES	109	350	234	500	700	1,100
TOTAL YOUTH PROGRAMS		23,065	27,760	9,206	31,721	40,783	45,310
SPORTS/ATHLETIC PROGRAMS							
11-20-41-5-4561	INTRO TO SPORTS	2,852	4,050	1,218	6,000	6,300	7,500
11-20-42-5-4561	SOCCER	13,284	11,300	12,212	18,000	17,250	20,000
11-20-43-5-4561	BASEBALL	-	1,300	185	185	1,300	3,400
11-20-44-5-4561	TAEKWONDO	1,680	2,875	432	975	2,050	2,800
11-20-45-5-4561	EQUESTRIAN	-	-	-	-	-	1,600
TOTAL SPORTS/ATHLETIC PROGRAMS		17,816	19,525	14,047	25,160	26,900	35,300
ADULT PROGRAMS							
11-20-52-5-4561	FITNESS	23	1,150	23	50	225	375
TOTAL ADULT PROGRAMS		23	1,150	23	50	225	375
SENIORS							
11-20-61-5-4561	MONTHLY GATHERING	1,718	2,700	576	2,700	2,900	3,200
TOTAL SENIORS		1,718	2,700	576	2,700	2,900	3,200
TOTAL EXPENDITURES		42,621	51,135	23,851	59,631	70,808	84,185

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **PARKS & RECREATION FUND**

Department: **RECREATION PROGRAMS**

Division: **Youth Programs**

Description: **Woodchucks Summer Camp**

Priority: **1.2 Prioritize Parks, Recreation and Open Spaces**
1.6 Prioritize Citizen Services

Account Number:

Revenues -	**11-20-30-4-3630**	
Expenses -	**11-20-30-1-4010**	Salaries
	11-20-30-1-4090	FICA
	11-20-30-5-4561	Supplies

Woodchucks Summer Camp takes campers ages 3 through 13 on a summer adventure! Camp is held 4 days per week for 8 weeks at Heritage Oaks Park, and meets from 9 am till noon.

	2018	2019	2020	2021	2022	2023
Participants	146	160	29	137	171	203

REVENUE	
Preschool Camp	$24,150
Adventure Camp	$22,050
Sports & More Camp	$15,120
Counselors in Training (CIT)	$3,000
TOTAL REVENUE	$64,320
EXPENSES	
Salaries	$29,106
FICA	$2,227
Supplies - General/Crafts/Equip./First Aid	$1,500
Supplies - Attractions (Qty = 4)	$2,000
Supplies - Socials (Qty = 4)	$600
TOTAL EXPENSES	$35,433
Net Profit	**$28,887**

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **PARKS & RECREATION FUND**

Department: **RECREATION PROGRAMS**

Division: **Youth**

Description: **Enrichment/Variety**

Priority: **1.2 Prioritize Parks, Recreation and Open Spaces**
1.6 Prioritize Citizen Services

Account Number: **Revenues - 11-20-31-4-3630**
Expenses - 11-20-31-5-4561 Supplies

The Enrichment/Variety programs add value to our residents and community through fun and educational programs which provide a learning experience and social opportunities. We are looking to continue to grow our enrichment offerings by having programs instructed by Recreation Department staff.

	2019	2020	2021	2022	2023
Participants	4	1	34	62	86

REVENUE	
Kids in the Kitchen / Junior Bakers / Little Explorers	$1,200
Cricket Theater Class	$4,000
DIY Chunky Blankets & More	$1,000
HW at Night / Wings & Talons	$700
TOTAL REVENUE	$6,900
EXPENSES	
Kids in the Kitchen / Junior Bakers / Little Explorers	$600
Cricket Theater Class	$3,000
DIY Chunky Blankets & More	$750
HW at Night / Wings & Talons	$300
TOTAL EXPENSES	$4,650
Net Profit	**$2,250**

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **PARKS & RECREATION FUND**

Department: **RECREATION PROGRAMS**

Division: **Youth**

Description: **Babysitting/CPR Programs**

Priority: **1.2 Prioritize Parks, Recreation and Open Spaces**
1.6 Prioritize Citizen Services

Account Number: **Revenues - 11-20-33-4-3630**
Expenses - 11-20-33-5-4561 Supplies

Babysitting classes prepare pre and early teens to handle babies and young children. The course teaches safety and professionalism. After completing this course, participants will be a Red Cross Certified Babysitter, helping them boost their babysitting business!

	2018	2019	2020	2021	2022	2023
Participants	0	13	1	0	6	4

REVENUE	
Spring Session	$450
Summer Session	$0
Fall Session	$650
TOTAL REVENUE	$1,100

EXPENSES	
Instruction	$0
Instructor Kit	$100
Certifications; Books; Equipment & Supplies	$600
TOTAL EXPENSES	$700

Net Profit	**$400**

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **PARKS & RECREATION FUND**

Department: **RECREATION PROGRAMS**

Division: **Sports/Athletic Programs**

Description: **Intro to Sports**

Priority: **1.2 Prioritize Parks, Recreation and Open Spaces**
1.6 Prioritize Citizen Services

Account Number: **Revenu 11-20-41-4-3630**
Expens 11-20-41-5-4561

Intro to Sports classes allows a child to try a sport with minimal commitment and at an affordable cost. Some classes are held cooperatively with the Mundelein Park District.

	2018	2019	2020	2021	2022	2023
Participants	44	45	20	41	58	77

REVENUE	
Sports R Us	$6,000
5 Star Sports	$2,400
TOTAL REVENUE	$8,400
EXPENSES	
Sports R Us	$4,500
5 Star Sports	$1,800
TOTAL EXPENSES	$6,300
Net Profit	**$2,100**

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **PARKS & RECREATION FUND**

Department: **RECREATION PROGRAMS**

Division: **Sports/Athletic Programs**

Description: **Soccer - In House**

Priority: **1.2 Prioritize Parks, Recreation and Open Spaces**
1.6 Prioritize Citizen Services

Account Number: **Revenues - 11-20-42-4-3630**
Expenses - 11-20-42-5-4561

The Hawthorn Woods Youth Soccer Program continues to be a popular program. It is an 8-week league held twice per year - fall and spring. It is led by Tom Chmela and coached by Hawthorn Woods Elite Soccer staff and players.

	2018	2019	2020	2021	2022	2023
Participants	81	126	11	110	140	98

REVENUE	
Spring Session	$13,000
Fall Session	$9,000
TOTAL REVENUE	$22,000
EXPENSES	
Director	$7,500
Coaching	$5,000
Turf Paint	$1,250
Uniforms	$2,500
Equipment & Misc. Supplies	$1,000
TOTAL EXPENSES	$17,250
Net Profit	**$4,750**

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS & RECREATION FUND**	
Department:	**RECREATION PROGRAMS**	
Division:	**Sports/Athletic Programs**	
Description:	**Baseball - In House**	
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces**	
	1.6 Prioritize Citizen Services	
Account Number:	**Revenues -**	**11-20-43-4-3630**
	Expenses -	**11-20-43-5-4561**

Hawthorn Woods Youth Baseball is a program created to instruct the novice participant being exposed to this sport for the first time. Basic skills, sportsmanship, and proper techniques are emphasized. It is the hope that we see this activity evolve into a parent run Girls Softball and Boys Little league formats. We partner with the Stars Baseball Organization for instruction at 75% of resident registration fees after expenses have been accounted.

REVENUE	
Fall/Winter Season	$800
Spring Session	$800
TOTAL REVENUE	$1,600
EXPENSES	
Coaching	$900
Equipment	$0
Uniforms	$400
TOTAL EXPENSES	$1,300
Net Profit	**$300**

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **PARKS & RECREATION FUND**

Department: **RECREATION PROGRAMS**

Division: **Sports/Athletic Programs**

Description: **Taekwondo**

Priority: **1.2 Prioritize Parks, Recreation and Open Spaces**
1.6 Prioritize Citizen Services

Account Number: **Revenues - 11-20-44-4-3630**
Expenses - 11-20-44-5-4561

Taekwondo teaches youth discipline and respect while being physically active. In partnership with Ong Taekwondo Academy, classes are held twice a week in the Village Barn. We are still rebuilding this program.

	2018	2019	2020	2021	2022	2023
Participants	41	37	24	17	9	6

REVENUE	
Winter/Spring Session	$1,800
Summer Session	$0
Fall Session	$800
TOTAL REVENUE	$2,600
EXPENSES	
Coaching	$1,950
Equipment & Supplies	$100
TOTAL EXPENSES	$2,050
Net Profit	**$550**

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS & RECREATION FUND**	
Department:	**RECREATION PROGRAMS**	
Division:	**Sports/Athletic Programs**	
Description:	**Equestrian**	
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**	
Account Number:	**Revenues -**	**11-20-45-4-3630**
	Expenses -	**11-20-45-5-4561**

Equestrian lessons were offered through a partnership with Red Coat Farm. We are currently looking for a Hawthorn Woods based contractor to bring back introductory equestrian and horse care programs.

REVENUE	
Spring Classes & Lessons	$0
Fall Classes & Lessons	$0
TOTAL REVENUE	$0
EXPENSES	
Instruction	$0
Equipment & Supplies	$0
TOTAL EXPENSES	$0
Net Profit	**$0**

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS & RECREATION FUND**	
Department:	**RECREATION PROGRAMS**	
Division:	**Adult Programs**	
Description:	**Fitness**	
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**	
Account Number:	**Revenues -**	**11-20-52-4-3630**
	Expenses -	**11-20-52-5-4561**

A fitness group, FIT4MOM uses the barn or community room from October through April (weather dependent) to hold their classes. We also newly partner with Lake Zurich Family Martial Arts to offer Self Defense workshops.

REVENUE	
Fit4Mom	$500
Martial Arts Fitness	$300
TOTAL REVENUE	$800
EXPENSES	
Fit4Mom	$0
Martial Arts Fitness	$225
TOTAL EXPENSES	$225
Net Profit	**$575**

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS & RECREATION FUND**	
Department:	**RECREATION PROGRAMS**	
Division:	**Seniors**	
Description:	**Monthly Gatherings**	
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**	
Account Number:	**Revenues -**	**11-20-61-4-3630**
	Expenses -	**11-20-61-5-4561**

Each month we invite our local seniors to the Village Hall Barn for a monthly gathering. Guest speakers are featured each month. Costs of this program are off-set by obtaining sponsorships and charging minimal participant fees when necessary.

REVENUE	
Sponsorship (Qty = 6)	$1,500
Luncheon Fees (November Holiday Luncheon)	$300
TOTAL REVENUE	$1,800
EXPENSES	
Food & Beverage	$1,800
Decorations, Gifts, Misc. Supplies	$600
November Luncheon (HWCC)	$500
TOTAL EXPENSES	$2,900
Net Profit	**($1,100)**

PARK MAINTENANCE

Department Purpose

The purpose of the Parks Maintenance Department is to maintain all Village parks and parks facilities, including landscape maintenance, ball field/turf maintenance, playground maintenance and playground safety inspections.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2022	2023	2024	2024
Full-Time	2	2	3	3.65
Seasonal	0	1	1	0.2
Summer	0	0	0	0

• Department Head position is allocated in Parks & Rec.

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
140,231	145,855	157,388	Property Taxes	167,618	175,999
2,650	60,545	32,400	Fees	33,372	34,000
142,881	206,400	189,788	**Total Revenues**	200,990	209,999

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
240,348	246,089	275,250	Personnel Services	377,485	396,582
120,353	123,489	130,707	Contractual Services	140,099	141,707
16,586	16,410	26,600	Commodities	27,750	27,750
918	3,951	3,500	Capital Outlay	3,500	3,500
378,206	389,938	436,057	**Total Expenditures**	548,834	569,539
(235,325)	(183,538)	(246,269)	**Source (Use) of Cash**	(347,844)	(359,540)

Significant Changes

• $70,947 increase in Salaries based upon the addition of 1 Parks Specialist position for Fiscal Year 2024.

• $3,000 increase in Security based upon the addition of 1 Flock Camera and annual lease at Heritage Oaks Park for Fiscal Year 2024.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
PARK MAINTENANCE							
REVENUES							
11-40-00-1-3017	PROPERTY TAXES-PARK MAINT	145,855	157,388	76,824	157,388	167,618	175,999
11-40-00-7-3630	FIELD LEASE	60,545	32,400	33,117	33,117	33,372	34,000
11-40-00-7-3890	MISCELLANEOUS	-	-	-	-	-	-
TOTAL REVENUES		206,400	189,788	109,941	190,505	200,990	209,999
EXPENDITURES							
PERSONNEL SERVICES							
11-40-00-1-4010	SALARIES	204,786	223,282	111,291	222,581	310,694	326,229
11-40-00-1-4011	SEASONAL SALARIES	4,337	10,400	1,456	4,427	11,200	12,000
11-40-00-1-4020	OVERTIME	-	350	-	300	350	350
11-40-00-1-4040	IMRF	21,937	24,137	12,037	24,074	31,473	33,047
11-40-00-1-4090	FICA MATCHING	15,029	17,081	8,187	16,374	23,768	24,956
TOTAL PERSONNEL SERVICES		246,089	275,250	132,971	267,756	377,485	396,582
CONTRACTUAL SERVICES							
11-40-00-3-4110	SECURITY	340	575	345	690	3,575	3,575
11-40-00-3-4120	CONTRACTUAL MAINT. - VEHICLE	70	500	105	400	500	500
11-40-00-3-4371	PUBLIC PARK UTILITIES	2,754	2,700	841	2,500	2,900	2,900
11-40-00-3-4372	ISLAND/CUL-DE-SAC MAINT.	21,232	21,232	7,962	21,232	22,200	22,200
11-40-00-3-4373	POND MAINTENANCE	2,680	3,100	2,948	3,100	3,100	3,100
11-40-00-3-4374	WETLAND MAINTENANCE	583	1,000	-	250	1,000	1,000
11-40-00-3-4375	LANDSCAPE MAINTENANCE	95,830	101,600	38,039	101,600	103,824	105,432
11-40-00-3-4375	TREE REMOVAL SERVICES	-	-	-	-	3,000	3,000
TOTAL CONTRACTUAL SERVICES		123,489	130,707	50,240	129,772	140,099	141,707

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
COMMODITIES							
11-40-00-5-4562	AUTO FUEL & OIL	1,089	900	112	800	950	950
11-40-00-5-4564	SMALL TOOLS	161	200	-	200	200	200
11-40-00-5-4569	VEHICLE SUPPLIES	280	1,000	52	468	1,000	1,000
11-40-00-5-4571	FIELD/TURF MAINT SUPPLIES	2,787	12,000	640	11,000	12,000	12,000
11-40-00-5-4572	BUILD/GROUND MAINT SUPPLIES	8,954	8,500	2,473	5,300	8,500	8,500
11-40-00-5-4573	PLAYGROUNDS MAINT SUPPLIES	1,914	3,000	1,130	2,800	3,500	3,500
11-40-00-5-4578	UNIFORMS/SAFETY GEAR	1,225	1,000	494	900	1,600	1,600
TOTAL COMMODITIES		16,410	26,600	4,902	21,468	27,750	27,750
CAPITAL OUTLAY							
11-40-00-8-4895	LANDSCAPE/OTHER IMPROVEMENT	3,951	3,500	835	3,000	3,500	3,500
TOTAL CAPITAL OUTLAY		3,951	3,500	835	3,000	3,500	3,500
TOTAL EXPENDITURES		389,938	436,057	188,947	421,996	548,834	569,539

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS & RECREATION FUND**
Department:	**PARKS MAINTENANCE**
Description:	**Property Taxes**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.3 Prioritize Strong Fiscal Sustainability** **1.6 Prioritize Citizen Services**
Account Number:	**11-40-00-1-3017**

This account is used to record the parks and recreation property tax levy. The Village of Hawthorn Woods is subject to the PTELL (Property Tax Extension Limitation Law) that restricts the increase in the property tax rate by each year to 5% or CPI, whichever is lower.

The Property Tax revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 157,388
FY 2024 Budget request	$ 167,618
Increase (Decrease)	$ 10,230

The Village of Hawthorn Woods is subject to the PTELL (Property Tax Extension Limitation Law) which restricts the increase in the property tax rate by each year to 5% or CPI, which ever is lower. The CPI for Fiscal Year 2024 is 6.5%, therefore, the Village will move forward with a truth in taxation hearing for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS & RECREATION FUND**
Department:	**PARKS MAINTENANCE**
Description:	**Field Lease**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.3 Prioritize Strong Fiscal Sustainability** **1.6 Prioritize Citizen Services**
Account Number:	**11-40-00-7-3630**

This account is used to record the field lease revenue from the various teams and leagues that utilize the Village's baseball and soccer fields.

The Field Lease budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 32,400
FY 2024 Budget request	$ 33,372
Increase (Decrease)	$ 972

The primary reason for the increase is based upon an increase of 3% to the affiliate assessments in 2024 and addition of 1 field lease agreement in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS & RECREATION FUND**
Department:	**PARKS MAINTENANCE**
Description:	**Miscellaneous**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.3 Prioritize Strong Fiscal Sustainability** **1.6 Prioritize Citizen Services**
Account Number:	**11-40-00-7-3890**

This account is used to record miscellaneous revenue from Park Maintenance activities.

The Miscellaneous budget forecast changed from the prior year budget, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS AND RECREATION FUND**
Department:	**PARK MAINTENANCE**
Description:	**Salaries**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**11-40-00-1-4010**

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

Director of Parks & Recreation – 30%
Director of Community Engagement – 10%
Assistant Director of Public Works – 10%
Crew Leader - Fleet - 15%
Superintendent of Parks - 100%
Parks Specialist 1 – 100%
Parks Specialist 1 – 100%

The Salaries budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 223,282
FY 2024 Budget request	$ 310,694
Increase (Decrease)	$ 87,412

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan and addition of 1 Parks Specialist position for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS AND RECREATION FUND**
Department:	**PARK MAINTENANCE**
Description:	**Seasonal Salaries**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**11-40-00-1-4011**

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

Seasonal Employee (2) - 10 weeks x 40 hours per week x $14 per hour	$ 11,200
	$ 11,200

The Salaries budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 10,400
FY 2024 Budget request	$ 11,200
Increase (Decrease)	$ 800

The primary reason for the increase is based upon the increase of minimum wage to $14 per hour for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS AND RECREATION FUND**
Department:	**PARK MAINTENANCE**
Description:	**Overtime**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**11-40-00-1-4020**

This account represents the overtime expenses of the Park Maintenance employees.

The Overtime budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	350
FY 2024 Budget request	$	350
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS AND RECREATION FUND**
Department:	**PARK MAINTENANCE**
Description:	**IMRF**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**11-40-00-1-4040**

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

Effective January 1, 2024, the Village's portion will be 10.13%.

The IMRF budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 24,137
FY 2024 Budget request	$ 31,473
Increase (Decrease)	$ 7,336

The primary reason for the increase is based upon the addition of 1 Parks Specialist position although the Village's IMRF percentage is decreasing from 10.81% to 10.13%, effective January 1, 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS AND RECREATION FUND**
Department:	**PARK MAINTENANCE**
Description:	**FICA Matching**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**11-40-00-1-4090**

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

The FICA Matching budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 17,081
FY 2024 Budget request	$ 23,768
Increase (Decrease)	$ 6,687

The primary reason for the increase is a reflection of employee progression in the approved Compensation Plan for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS AND RECREATION FUND**
Department:	**PARK MAINTENANCE**
Description:	**Security**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure** **1.6 Prioritize Citizen Services**
Account Number:	**11-40-00-3-4110**

This account is used to pay for inspections of the lightning detection early warning system and additional security subscriptions for cameras installed at Village Parks.

The Security budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 575
FY 2024 Budget request	$ 3,575
Increase (Decrease)	$ 3,000

The primary reason for the increase is based upon the addition of the Flock Camera annual lease for Heritage Oaks Park in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS AND RECREATION FUND**
Department:	**PARK MAINTENANCE**
Description:	**Contractual Maintenance-Vehicles**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure** **1.6 Prioritize Citizen Services**
Account Number:	**11-40-00-3-4120**

This account is used to pay for the repairs to the Parks and Recreation vehicles by contractual vendors.

The Contractual Maintenance-Vehicles budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 500
FY 2024 Budget request	$ 500
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS AND RECREATION FUND**
Department:	**PARK MAINTENANCE**
Description:	**Park Public Utilities**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure** **1.6 Prioritize Citizen Services**
Account Number:	**11-40-00-3-4371**

This account is used to pay for the electric bills and sewer service bills for the pavilions at Heritage Oaks Parks (2) and Community Park (1).

The Park Public Utilities budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 2,700
FY 2024 Budget request	$ 2,900
Increase (Decrease)	$ 200

The primary reason for the increase is anticipated increases in utility assessments in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS AND RECREATION FUND**
Department:	**PARK MAINTENANCE**
Description:	**Island/cul-de-sac Maintenance**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure** **1.6 Prioritize Citizen Services**
Account Number:	**11-40-00-3-4372**

This account is used to pay for the maintenance and upkeep of traffic islands located in cul-de-sacs throughout the Village of Hawthorn Woods. We will continue to use a contractual vendor to maintain, weed, fertilize and mow 44 landscape islands. It is cost effective to utilize a contractual vendor in terms of cost saved in fuel, equipment, labor, and the purchase of supplies and materials.

The Island Maintenance budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 21,232
FY 2024 Budget request	$ 22,200
Increase (Decrease)	$ 968

The primary reason for the increase is based upon an anticipated increase due to the expiration of the current contract for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS AND RECREATION FUND**
Department:	**PARK MAINTENANCE**
Description:	**Pond Maintenance**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.5 Prioritize a Healthy Community & Environment** **1.6 Prioritize Citizen Services**
Account Number:	**11-40-00-3-4373**

This account is used to pay for the treatment of ponds located in Heritage Oaks and Copperfield Parks by a contractual vendor. This program was implemented to monitor and maintain good water quality, institute algae control, pond maintenance and environmental preservation measures.

The Pond Maintenance budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 3,100
FY 2024 Budget request	$ 3,100
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS AND RECREATION FUND**
Department:	**PARK MAINTENANCE**
Description:	**Wetland Maintenance**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.5 Prioritize a Healthy Community & Environment** **1.6 Prioritize Citizen Services**
Account Number:	**11-40-00-3-4374**

This account is used to pay for environmental stewardship measures on natural open space and wetland/marsh areas owed, leased, and operated by the Village of Hawthorn Woods.

The Wetland Maintenance budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,000
FY 2024 Budget request	$ 1,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS AND RECREATION FUND**
Department:	**PARK MAINTENANCE**
Description:	**Landscape Maintenance**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.5 Prioritize a Healthy Community & Environment** **1.6 Prioritize Citizen Services**
Account Number:	**11-40-00-3-4375**

This account is used to pay for the landscape maintenance contract of all parks including weed control, mowing, and all aspects of lawn maintenance.

The Landscape Maintenance budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 101,600
FY 2024 Budget request	$ 103,824
Increase (Decrease)	$ 2,224

The primary reason for the increase is based upon the contractual increase for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS AND RECREATION FUND**
Department:	**PARK MAINTENANCE**
Description:	**Auto Fuel and Oil**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure** **1.6 Prioritize Citizen Services**
Account Number:	**11-40-00-5-4562**

This account is used to pay for fuel and oil costs associated with the two Park and Recreation vans.

The Auto Fuel and Oil budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	900
FY 2024 Budget request	$	950
Increase (Decrease)	$	50

The primary reason for the increase is based upon the anticipated increase in gas prices for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS AND RECREATION FUND**
Department:	**PARK MAINTENANCE**
Description:	**Small Tools**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure** **1.6 Prioritize Citizen Services**
Account Number:	**11-40-00-5-4564**

This account is used to pay for tools needed by the Parks Maintenance Crew.

The Parks small tools budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	200
FY 2024 Budget request	$	200
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS AND RECREATION FUND**
Department:	**PARK MAINTENANCE**
Description:	**Vehicle Supplies**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure** **1.6 Prioritize Citizen Services**
Account Number:	**11-40-00-5-4569**

This account is used to pay for parts and materials needed by the Village Mechanic to perform routine maintenance on the two Parks and Recreation vans.

The Vehicle Supplies budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,000
FY 2024 Budget request	$ 1,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS AND RECREATION FUND**
Department:	**PARK MAINTENANCE**
Description:	**Ball Field / Turf Maintenance Supplies**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**11-40-00-5-4571**

This account is used to purchase all maintenance supplies and materials that are needed to maintain the Village's ball fields. Included are purchases for all materials associated with maintaining all elements of the park system such as:

Top dressing/over seeding
Ball field prep
Turf maintenance
Ball field equipment
Equipment purchases
Insect control

The Ball Field/Turf Maintenance Supplies budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 12,000
FY 2024 Budget request	$ 12,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS AND RECREATION FUND**
Department:	**PARK MAINTENANCE**
Description:	**Building/Grounds Maintenance Supplies**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**11-40-00-5-4572**

This account is used to purchase all maintenance supplies and materials that are needed to maintain the Village's municipal buildings and grounds within the Village parks. Included are purchases of all materials associated with maintaining all elements of the municipal park buildings and grounds such as:

Restrooms
Gazebos
Mechanical Rooms
Irrigation Systems
Outdoor Lighting
Cleaning/Restroom Supplies
Ventilation Systems

The Building/Grounds Maintenance Supplies budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 8,500
FY 2024 Budget request	$ 8,500
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS AND RECREATION FUND**
Department:	**PARK MAINTENANCE**
Description:	**Playground Maintenance Supplies**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**11-40-00-5-4573**

This account is used to purchase all maintenance supplies and materials that are needed to maintain the Village's playground equipment. Included are purchases for all materials associated with maintaining all elements of the park system such as:

Parts for playground repairs
Mulch and playground safety surfacing
Inspections

The Playground Maintenance Supplies budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 3,000
FY 2024 Budget request	$ 3,500
Increase (Decrease)	$ 500

The primary reason for the increase is based upon the anticipated increase in repair parts for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS AND RECREATION FUND**
Department:	**PARK MAINTENANCE**
Description:	**Uniforms/Safety Gear**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**11-40-00-5-4578**

This account is used to fund uniforms for the Park Maintenance employees and the purchase of T-shirts, sweatshirts, coats, boot reimbursements, safety vests, goggles, etc.

The Uniforms/Safety Gear budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,000
FY 2024 Budget request	$ 1,600
Increase (Decrease)	$ 600

The primary reason for the increase is based upon the addition of 1 Parks Specialist for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARKS AND RECREATION FUND**
Department:	**PARK MAINTENANCE**
Description:	**Landscape Improvements**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces**
Account Number:	**11-40-00-8-4895**

This line item is used for any capital improvements that are to be funded in the parks. Included in this account are trees, shrubs and herbaceous plant replacements as well as any improvements such as paving paths and new signs.

The Landscape Improvements budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 3,500
FY 2024 Budget request	$ 3,500
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

Village of Hawthorn Woods

PARK DONATION









PARK DONATION FUND

Department Purpose

This fund accounts for Park Donations and capital improvements at the parks. The Park Donation revenues are pledged for payment of the Aquatic Center Revenue Bonds.

Personnel

	Year End Actual			Proposed
	2021	2022	2023	2024
Full-Time	0	0	0	0
Part-Time	0	0	0	0

Revenue

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
18	20	15	Interest	-	-
81,969	47,544	4,500	Park Donations	-	-
-	450	-	Park Improvements	-	-
81,987	48,014	4,515	**Total Revenue**	-	-

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
700	252	-	Capital Outlay	-	-
700	252	-	**Total Expenditures**	-	-
(85,500)	-		**Transfer to Aquatic Debt**	-	-
		(124,399)	**Transfer to Sewer Fund**	-	
(4,213)	47,762	(119,884)	**Net Change in Fund Balance**	-	-
14,459	62,221	(57,663)	**Fund Balance as of 12/31**	-	-

Significant Changes

- $100,905 decrease in Donations based upon the anticipated new homes in Fiscal Year 2023.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
PARK DONATION FUND							
REVENUES							
INTEREST INCOME							
10-00-00-6-3810	INTEREST INCOME	20	15	361	500	-	-
TOTAL INTEREST INCOME		20	15	361	500	-	-
PARK DONATIONS							
10-00-00-7-3830	PARK DONATIONS	47,544	4,500	21,454	21,454	-	-
TOTAL PARK DONATIONS		47,544	4,500	21,454	21,454	-	-
PARK IMPROVEMENTS							
10-10-00-3-3379	DONATIONS-MEMORIAL TREES/BENCHES	450	-	1,280	-	-	-
TOTAL PARK IMPROVEMENTS		450	-	1,280	-	-	-
TOTAL REVENUES		48,014	4,515	23,095	21,954	-	-
EXPENDITURES							
CAPITAL OUTLAY							
10-00-00-8-4894	PARK BENCHES & PLAQUES	252	-	-	-	-	-
10-00-00-8-4895	OTHER IMPROVEMENTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY		252	-	-	-	-	-
NON-OPERATING EXPENDITURES							
10-00-00-9-4910	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-
TOTAL EXPENDITURES		252	-	-	-	-	-

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARK DONATION FUND**
Description:	**Interest Income**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability**
Account Number:	**10-00-00-6-3810**

This account is used to record the interest income received on the Park Donation Fund money market account.

The Interest Income Revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$	15
FY 2024 Budget request	$	-
Increase (Decrease)	$	(15)

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2022.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARK DONATION FUND**
Description:	**Park Donation Revenue**
Priority:	**1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**10-00-00-7-3830**

This account represents the park donation revenue required by Village Ordinance for the construction of new homes in the Village. All park donation revenue is pledged as the primary funding source for repayment of the 2011 Aquatic Center Revenue Bonds.

The Park Donation Revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 4,500
FY 2024 Budget request	$ -
Increase (Decrease)	$ (4,500)

The primary reason for the decrease is related to change in the anticipated new home starts in Fiscal Year 2024 as compared to Fiscal Year 2023. Park donation revenue will vary from year to year, based upon new home construction.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARK DONATION FUND**
Description:	**Donations - Memorial Trees/Benches**
Priority:	**1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**10-10-00-3-3379**

This account represents the donation revenue for memorial trees and benches.

The Donation-Memorial Trees/Benches Revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**PARK DONATION FUND**
Description:	**Park Benches & Plaques**
Priority:	**1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**10-00-00-8-4894**

This account records the expenses related to the display and presentation of memorial trees and benches for our Village parks.

The Park Benches and Plaques Expense forecast changed from the prior year, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

Village of Hawthorn Woods

MOTOR FUEL TAX





MOTOR FUEL TAX FUND

Department Purpose

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

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2022	2023	2024	2024
Full-Time	0	0	0	3
Part-Time	0	0	0	0

• Street Maintenance positions headcount are allocated in Public Works.

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
329,786	336,657	391,478	Taxes	398,184	418,093
175,261	175,261	-	Intergovernmental	-	-
330	448	300	Interest	27,000	27,000
505,377	512,366	391,778	**Total Revenues**	425,184	445,093

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
170,243	171,551	247,779	Personnel Services	253,718	266,403
6,816	19,181	89,100	Contractual Services	122,500	122,500
54,849	71,425	90,000	Commodities	90,000	95,000
-	-	-	Other Financing Uses	-	-
231,908	262,156	426,879	**Total Expenditures**	466,218	483,903
273,469	250,209	(35,101)	**Net Change in Fund Balance**	(41,033)	(38,810)
777,879	1,028,088	992,987	**Fund Balance as of 12/31**	951,954	913,144

Significant Changes

• $50,000 increase in Crack Sealing due to new neighborhood streets needing crack sealing maintenance for Fiscal Year 2024.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
MOTOR FUEL TAX FUND							
REVENUES							
TAXES							
28-00-00-1-3097	MOTOR FUEL TAX ALLOTMENT	336,657	391,478	225,876	382,918	398,184	418,093
TOTAL TAXES		336,657	391,478	225,876	382,918	398,184	418,093
INTERGOVERNMENTAL							
28-00-00-5-3810	REBUILD ILLINOIS GRANT	175,261	-	-	-	-	-
TOTAL INTERGOVERNMENTAL		175,261	-	-	-	-	-
INTEREST INCOME							
28-00-00-6-3810	INTEREST INCOME	448	300	4,325	27,000	27,000	27,000
TOTAL INTEREST INCOME		448	300	4,325	27,000	27,000	27,000
TOTAL REVENUES		512,365	391,778	230,201	409,918	425,184	445,093
MOTOR FUEL TAX FUND							
EXPENDITURES							
PERSONNEL SERVICES							
28-00-00-1-4010	SALARIES	145,882	209,167	91,084	182,168	215,417	226,187
28-00-00-1-4040	IMRF	15,595	22,611	9,851	19,702	21,822	22,913
28-00-00-1-4090	FICA MATCHING	10,074	16,001	6,238	12,476	16,479	17,303
TOTAL PERSONNEL SERVICES		171,551	247,779	107,173	214,346	253,718	266,403

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
CONTRACTUAL SERVICES							
28-00-00-3-4150	TRAFFIC SIGNAL MAINTENANCE	1,694	7,000	898	5,000	5,000	5,000
28-00-00-3-4151	STREET PATCHING	-	70,000	-	77,000	60,000	60,000
28-00-00-3-4152	CRACK SEALING	-	-	-	-	50,000	50,000
28-00-00-3-4153	PAVEMENT MARKING	1,398	5,000	-	1,500	2,500	2,500
28-00-00-3-4154	SCHWERMAN ROAD	16,088	-	-		-	
28-00-00-3-4155	STREET SWEEPING	-	5,000	-	3,000	5,000	5,000
TOTAL CONTRACTUAL SERVICES		19,181	89,100	898	86,500	122,500	122,500
COMMODITIES							
28-00-00-5-4571	ROAD PATCH MATERIALS	5,146	10,000	2,508	10,000	10,000	10,000
28-00-00-5-4572	SALT & DE-ICERS	60,662	70,000	70,114	70,114	70,000	75,000
28-00-00-5-4573	TRAFFIC SIGNAGE & CONTROL	5,617	10,000	2,570	7,500	10,000	10,000
TOTAL COMMODITIES		71,425	90,000	75,191	87,614	90,000	95,000
TOTAL EXPENDITURES		262,156	426,879	183,262	388,460	466,218	483,903

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**MOTOR FUEL TAX FUND**
Description:	**Motor Fuel Tax Allotment**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**28-00-00-1-3097**

This account is used to record the revenue related to funds received from the motor fuel tax and transportation renewal fund tax. In July 2019, the motor fuel tax law was amended to impose a tax rate increase. The increase was used to create the transportation renewal fund. The motor fuel and transportation renewal fund tax allotment is distributed to municipalities in proportion to the municipality's population and the distribution is received on a monthly basis.

The Village uses the Illinois Municipal League (IML) forecast to estimate the Motor Fuel Tax and Transportation Renewal Fund allotment. Based upon the most recent IML data, the per capita Motor Fuel Tax allotment is $23.44 and the Transportation Renewal allotment will be $20.50. Therefore, based upon the Village's current population of 9,062, the anticipated Fiscal Year 2024 revenue is $398,184 ($23.44 x 9,062) + (9,062 x $20.50).

The Motor Fuel Tax Allotment forecast changed from the prior year budget, as follows:

FY 2023 Budget request	$ 391,478
FY 2024 Budget request	$ 398,184
Increase (Decrease)	$ 6,706

The primary reason for the increase is based upon the IML forecast per capita which was increased for the Transportation Renewal Fund from $19.00 to $20.50 although the Motor Fuel Tax allotment decreased from $24.20 to $23.44 for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**MOTOR FUEL TAX FUND**
Description:	**Grant Revenue**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**28-00-00-5-3805**

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

The Grant Revenue forecast changed from the prior year budget, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**MOTOR FUEL TAX FUND**
Description:	**Interest Income**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability**
Account Number:	**28-00-00-6-3810**

This account is used to record the interest income received on the Motor Fuel Tax Fund money market account.

The Interest Income Revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 300
FY 2024 Budget request	$ 27,000
Increase (Decrease)	$ 26,700

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**MOTOR FUEL TAX FUND**
Description:	**Salaries**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**28-00-00-1-4010**

This account is used to pay the salaries of the employees allocated to Motor Fuel Tax Fund, as follows:

Crew Leader - Streets – 75%
Specialist II - Streets - 75%
Specialist I - Streets – 75%
Specialist I - Streets – 75%

The Salaries budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 209,167
FY 2024 Budget request	$ 215,417
Increase (Decrease)	$ 6,250

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan and the addition of an employee for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**MOTOR FUEL TAX FUND**
Description:	**IMRF**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**28-00-00-1-4040**

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

Effective January 1, 2024, the Village's portion will be 10.13%.

The IMRF budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 22,611
FY 2024 Budget request	$ 21,822
Increase (Decrease)	$ (789)

The primary reason for the decrease is based upon the Village's IMRF percentage is decreasing from 10.81% to 10.13%, effective January 1, 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**MOTOR FUEL TAX FUND**
Description:	**FICA Matching**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**28-00-00-1-4090**

This account represents the employers' portion of FICA for the Motor Fuel Tax fund. The amount due is 7.65% of salaries.

The FICA budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 16,001
FY 2024 Budget request	$ 16,479
Increase (Decrease)	$ 478

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET

2024 BUDGET PROPOSAL

SUPPLEMENTAL NARRATIVE

Fund:	**MOTOR FUEL TAX FUND**
Description:	**Traffic Signal Maintenance**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**28-00-00-3-4150**

This account is used to pay for contracted services for traffic signal maintenance.

The Traffic Signal Maintenance budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 7,000
FY 2024 Budget request	$ 5,000
Increase (Decrease)	$ (2,000)

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**MOTOR FUEL TAX FUND**
Description:	**Contract-Street Patching Maintenance**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**28-00-00-3-4151**

This account is used to pay for contracted services for street patching.

The Contract-Street Patching Maintenance budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 70,000
FY 2024 Budget request	$ 60,000
Increase (Decrease)	$ (10,000)

The primary reason for the decrease is based upon the availability of funding and the need to add pavement patching as a maintenance strategy in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**MOTOR FUEL TAX FUND**
Description:	**Contract-Crack Sealing Maintenance**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**28-00-00-3-4152**

This account is used to pay for contracted services for crack sealing.

The Contract-Crack Sealing Maintenance budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ 50,000
Increase (Decrease)	$ 50,000

The primary reason for the increase is based upon the need to crack seal streets in new neighborhoods in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**MOTOR FUEL TAX FUND**
Description:	**Contract- Pavement Markings**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**28-00-00-3-4153**

This account is used to pay for contracted services for pavement markings.

The Contract-Pavement Markings budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 5,000
FY 2024 Budget request	$ 2,500
Increase (Decrease)	$ (2,500)

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**MOTOR FUEL TAX FUND**
Description:	**Contract- Street Sweeping**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**28-00-00-3-4155**

This account is used to pay for contracted services for street sweeping. This was a new line item in Fiscal Year 2021.

The Contract-Street Sweeping budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	5,000
FY 2024 Budget request	$	5,000
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**MOTOR FUEL TAX FUND**
Description:	**Road Patching Materials**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**28-00-00-5-4571**

This account is used to pay for asphalt materials including cold mix or hot mix.

The Road Patch Materials budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 10,000
FY 2024 Budget request	$ 10,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**MOTOR FUEL TAX FUND**
Description:	**Road Salt & Liquid Deicers Supplies**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**28-00-00-5-4572**

This account is used to pay for commodities such as road salt and deicer supplies as needed.

The Road Salt & Liquid Deicers Supplies budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 70,000
FY 2024 Budget request	$ 70,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**MOTOR FUEL TAX FUND**
Description:	**Traffic Signage & Control**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**28-00-00-5-4573**

This account is used to pay for commodities such as traffic signs & traffic control materials.

The Traffic Signage & Control budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 10,000
FY 2024 Budget request	$ 10,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

Village of Hawthorn Woods

ROAD PROGRAM









ROAD PROGRAM

Department Purpose

On June 28, 2022, the Village residents voted to create a fund that is dedicated to the maintenance and replacement of Village Roads. The residents voted to increase the limiting rate under the Property Tax Extension Limitation law to increase the property tax rate by 0.1800000%. The property tax funds were first received in Fiscal Year 2023. This fund will be used solely for the maintenance and replacement of our Village Roads.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2022	2023	2024	2024
Full-Time	0	0	0	0
Part-Time	0	0	0	0

Revenue

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
-	-	900,000	Taxes	900,000	900,000
-	-	100	Interest	7,500	7,500
-	-	900,100	**Total Revenue**	907,500	907,500

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
-	-	62,500	Contractual Services	1,140,000	900,000
-	-	62,500	**Total Expenditures**	1,140,000	900,000
			Excess (Deficiency) of Revenues		
-	-	837,600	**Over Expenditures**	(232,500)	7,500
-	-	837,600	**Fund Balance as of 12/31**	605,100	612,600

Significant Changes

•$1,000,000 increase in Road Projects based on Year 1 of the Pavement Management Report and the Indian Creek project for Fiscal Year 2024.

•$77,500 increase in Contractual Maintenance based on Year 1 of the Pavement Management Report for Fiscal Year 2024.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
ROAD PROGRAM							
REVENUES							
DONATIONS							
27-10-00-1-3017	PROPERTY TAXES - ROADS	-	900,000	434,423	900,000	900,000	900,000
TOTAL DONATIONS		-	900,000	434,423	900,000	900,000	900,000
INTEREST INCOME							
27-00-00-6-3810	INTEREST INCOME	-	100	-	7,500	7,500	7,500
TOTAL INTEREST INCOME		-	100	-	7,500	7,500	7,500
TOTAL REVENUES		-	900,100	434,423	907,500	907,500	907,500
EXPENDITURES							
CONTRACTUAL SERVICES							
27-00-00-3-4154	ROAD PROJECTS	-	-	-	-	1,000,000	700,000
27-00-00-3-4181	CONTRACTUAL MAINTENANCE	-	12,500	-	12,500	90,000	150,000
27-00-00-3-4329	CONSULTANT SERVICES	-	50,000	-	50,000	50,000	50,000
TOTAL EXPENDITURES		-	62,500	-	62,500	1,140,000	900,000

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**ROAD PROGRAM FUND**
Description:	**Property Taxes - Roads**
Priority:	**1.4 Prioritize Modernization of Infrastructure**
Account Number:	**27-10-00-1-3017**

This account is used to record the road program property tax levy.

The Property Taxes - Roads budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 900,000
FY 2024 Budget request	$ 900,000
Increase(Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**ROAD PROGRAM FUND**
Description:	**Interest Income**
Priority:	**1.4 Prioritize Modernization of Infrastructure**
Account Number:	**27-00-00-6-3810**

This account is used to record the interest income received on the Road Program money market account.

The Interest Income revenue forecast changed from the prior year budget, as follows:

FY 2023 Budget request	$ 100
FY 2024 Budget request	$ 7,500
Increase(Decrease)	$ 7,400

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**ROAD PROGRAM FUND**
Description:	**Road Projects**
Priority:	**1.4 Prioritize Modernization of Infrastructure**
Account Number:	**27-00-00-3-4154**

This account is to be used for road projects related to the road program. Additional details related to contractual maintenance are provided in the updated Pavement Management Report. Year 1 of Pavement Management Report is planned for 2024, as well as Indian Creek, which 80% is paid for with STP funds through Lake County Council of Mayors.

The Contractual Maintenance budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ 1,000,000
Increase(Decrease)	$ 1,000,000

The primary reason for the increase is based upon the updated Pavement Management Report completed in Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**ROAD PROGRAM FUND**
Description:	**Contractual Maintenance**
Priority:	**1.4 Prioritize Modernization of Infrastructure**
Account Number:	**27-00-00-3-4181**

This account is to be used for contractual maintenance related to the road program. Additional details related to contractual maintenance are provided in the updated Pavement Management Report completed in Fiscal Year 2023.

The Contractual Maintenance budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 12,500
FY 2024 Budget request	$ 90,000
Increase(Decrease)	$ 77,500

The primary reason for the increase is based upon the updated Pavement Management Report completed in Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**ROAD PROGRAM FUND**
Description:	**Other Professional Services**
Priority:	**1.4 Prioritize Modernization of Infrastructure**
Account Number:	**27-00-00-3-4329**

This account is used to pay for other professional services related to our road program, including design and construction engineering as indicated in the Village's update to the Pavement Management Report in Fiscal Year 2023.

The Other Professional Services budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	50,000
FY 2024 Budget request	$	50,000
Increase(Decrease)	$	-

There is no change in Fiscal Year 2024.

Village of Hawthorn Woods

AQUATIC CENTER









AQUATIC CENTER FUND

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
234,146	262,881	268,800	Operations	261,318	261,718
1,872	1,625	1,800	Concessions	1,800	1,800
47,732	71,747	69,550	Programs	68,750	73,000
-	-	-	Maintenance	-	-
283,750	336,253	340,150	**Total Revenues**	331,868	336,518

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
294,027	388,689	385,931	Operations	410,481	414,101
929	-	-	Concessions	-	-
13,892	21,185	23,399	Programs	25,383	26,167
71,895	79,984	88,487	Maintenance	93,743	96,302
173,386	167,457	-	Depreciation + NPL	-	-
554,128	657,316	497,817	**Total Expenditures**	529,607	536,570
1,540,000	252,890	-	**Transfers from Other Funds**	-	-
(1,103,000)			**Transfers to Other Funds**	-	-
166,622	(68,173)	(157,667)	**Operating Income (Loss)**	(197,739)	(200,052)
1,362,944	1,294,771	1,137,104	**Net Assets as of 12/31**	939,366	739,314

Significant Changes

• All salary line items factor in the State of Illinois minimum wage increases - effective January 1, 2024, the minimum wage will be $14.00 per hour. The current minimum wage is $13.00 per hour.

AQUATIC CENTER OPERATIONS

Department Purpose

The Hawthorn Woods Aquatic Center features a six lane 25 yard competition pool with a five foot depth, a separate diving well with a depth of 12 feet with two diving boards, a zero depth pool with two water slides and various spray features for toddlers.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2022	2023	2024	2024
Full-Time	0	0	0	0.90
Seasonal	45	55	60	13

The Operations department of the Aquatic Center includes the daily swim operations of the facility, including season pass and daily pass fees. Expenses included in this department are lifeguard and front desk staff as well as administrative salaries.

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
233,731	262,144	268,600	Fees	261,100	261,500
-	-	-	Interest	18	18
415	737	200	Miscellaneous	200	200
234,146	262,881	268,800	**Total Revenues**	261,318	261,718

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
159,272	194,056	205,798	Personnel Services	218,391	220,861
103,363	155,840	142,008	Contractual Services	148,465	149,615
31,392	38,793	38,125	Commodities	43,625	43,625
294,027	388,689	385,931	**Total Expenditures**	410,481	414,101
(59,881)	(125,808)	(117,131)	**Source (Use) of Cash**	(149,163)	(152,383)

Significant Changes

- Season passes were increased by 5% for Fiscal Year 2024.
- $6,000 increase in Sewer Service based on the anticipation of an increase in sewer rates for Fiscal Year 2024.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
AQUATIC CENTER OPERATIONS							
REVENUES							
FEES							
40-02-00-4-3632	SEASON PASSES	147,937	150,000	124,561	124,845	140,000	140,000
40-02-00-4-3635	DAILY ADMISSIONS	93,585	95,000	33,658	93,992	95,000	95,000
40-02-00-4-3643	CERTIFICATION CLASSES	-	1,200	-	-	1,200	1,200
40-02-00-4-3644	SPECIAL EVENTS	-	200	-	399	400	300
40-02-00-4-3645	DAY TIME POOL RENTALS	6,998	8,200	1,750	7,854	9,000	9,000
40-02-00-4-3646	AFTER HOUR POOL RENTALS	13,625	14,000	13,450	14,925	15,500	16,000
TOTAL FEES		262,144	268,600	173,419	242,015	261,100	261,500
INTEREST INCOME							
40-02-00-6-3810	INTEREST INCOME	-	-	5	18	18	18
TOTAL INTEREST INCOME		-	-	5	18	18	18
MISCELLANEOUS INCOME							
40-02-00-7-3900	REFUND SERVICE CHARGE	737	200	509	509	200	200
40-00-00-7-3990	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	-
TOTAL MISCELLANEOUS INCOME		737	200	509	509	200	200
TOTAL REVENUES		262,881	268,800	173,933	242,542	261,318	261,718

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
EXPENDITURES							
PERSONNEL SERVICES							
40-02-00-1-4010	MANAGERS	50,298	57,500	23,726	51,894	59,500	59,500
40-02-00-1-4011	LIFEGUARDS	69,183	78,000	18,880	80,422	88,000	88,000
40-02-00-1-4012	CASHIER/ATTENDANT	17,247	19,500	3,336	16,159	20,500	20,500
40-02-00-1-4018	ADMINISTRATION	34,858	29,267	14,634	29,267	31,023	32,574
40-02-00-1-4020	OVERTIME	1,318	1,200	25	500	1,000	1,000
40-02-00-1-4040	IMRF	7,883	6,235	3,103	6,206	3,143	3,300
40-02-00-1-4090	FICA MATCHING	13,269	14,096	4,589	9,177	15,225	15,987
TOTAL PERSONNEL SERVICES		194,056	205,798	68,292	193,625	218,391	220,861
CONTRACTUAL SERVICES							
40-02-00-3-4351	MARKETING/PRINTING/POSTAGE	4,092	4,450	4,194	4,194	4,450	4,450
40-02-00-3-4353	TELEPHONE	2,274	1,563	730	1,600	1,700	2,020
40-02-00-3-4360	PROCESSING FEES	12,026	13,000	6,823	10,000	13,000	13,000
40-02-00-3-4361	DUES	543	650	279	545	650	1,550
40-02-00-3-4365	PROFESSIONAL DEVELOPMENT	775	650	79	350	1,550	650
40-02-00-3-4367	PRE-EMPLOYMENT SCREENING	1,468	1,200	1,018	1,100	1,300	1,300
40-02-00-3-4371	UTILITIES	34,215	35,045	9,283	33,000	34,215	35,045
40-02-00-3-4372	SEWER SERVICE	100,204	80,000	9,760	78,000	86,000	86,000
40-02-00-3-4373	LIABILITY INSURANCE	-	5,000	-	5,000	5,000	5,000
40-02-00-3-4377	EMPLOYEE RECOGNITION	182	250	-	250	400	400
40-02-00-3-4390	MISCELLANEOUS	61	200	34	50	200	200
TOTAL CONTRACTUAL SERVICES		155,840	142,008	32,200	134,089	148,465	149,615
COMMODITIES							
40-02-00-5-4561	OFFICE SUPPLIES	1,400	1,400	960	1,000	1,575	1,575
40-02-00-5-4563	EQUIPMENT	7,803	2,700	1,035	1,100	2,500	2,500
40-02-00-5-4566	CHEMICAL SUPPLIES	25,421	27,500	18,213	28,000	31,500	31,500
40-02-00-5-4570	RESTROOM/CLEANING SUPPLIES	2,543	2,250	1,162	2,300	2,500	2,500
40-02-00-5-4575	FIRST AID SUPPLIES	411	300	232	325	500	500
40-02-00-5-4576	CERTIFICATION TRAINING SUPPLIES	-	1,500	1,300	1,300	1,700	1,700
40-02-00-5-4578	UNIFORMS	1,215	2,375	(703)	2,000	2,700	2,700
40-02-00-5-4595	SPECIAL EVENTS EXPENSE	-	100	-	100	650	650
40-02-00-7-3895	CASH OVER/SHORT	-	-	-	-	-	-
TOTAL COMMODITIES		38,793	38,125	22,200	36,125	43,625	43,625
TOTAL EXPENDITURES		388,689	385,931	122,692	363,839	410,481	414,101

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **AQUATIC CENTER FUND**

Department: **OPERATIONS**

Description: **Season Passes**

Priority: **1.2 Prioritize Parks, Recreation and Open Spaces**
1.6 Prioritize Citizen Services

Account Number: **40-02-00-4-3632**

The Aquatic Center Season Pass Rates are shown below:

	2020	2021	2022	2023	2024
Individual-Resident/Non Resident	$76/$100	$76/$100	$78/$103	$83/$109	$87/$114
Senior-Resident/Non-Resident	$74/$97	$74/$97	$76/$100	$81/$106	$81/$106
Family-2 -Resident/Non Resident	$152/$200	$152/$200	$157/$206	$167/$218	$174/$228
Family-3 -Resident/Non-Resident	$228/$300	$228/$300	$235/$309	$249/$328	$261/$342
Family-4 -Resident/Non Resident	$268/$350	$268/$350	$276/$361	$293/$383	$307/$400
Family-5-Resident/Non-Resident	$308/$400	$308/$400	$317/$412	$336/$437	$353/$458
Add Family -Resident/Non Resident	$40/$50	$40/$50	$41/$52	$44/$55	$46/$58

The Season Pass Revenue budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 150,000
FY 2024 Budget request	$ 140,000
Increase (Decrease)	$ (10,000)

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **AQUATIC CENTER FUND**

Department: **OPERATIONS**

Description: **Daily Admissions**

Priority: **1.2 Prioritize Parks, Recreation and Open Spaces**
1.6 Prioritize Citizen Services

Account Number: **40-02-00-4-3635**

This account considers only daily admissions to the pool. The daily admission fee schedule is as follows:

	2020	2021	2022	2023	2024
Adult	$10/$13	$10/$13	$11/$14	$12/$15	$12/$15
Youth/Senior	$7/$10	$7/$10	$8/$11	$9/$12	$9/$12

The Daily Admissions budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 95,000
FY 2024 Budget request	$ 95,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**Special Events**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services** **1.7 Prioritize Hawthorn Woods' Unique Village Character**
Account Number:	**40-02-00-4-3644**

This account records revenue from Special Events offered at the Aquatic Center. These events will be offered as a value added surplus to residents and season pass holders and require payment from general public walk-ins.

The Special Events budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 200
FY 2024 Budget request	$ 400
Increase (Decrease)	$ 200

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**Day Time Pool Rentals**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-02-00-4-3645**

This account records revenue from Day Time Pool Rentals, such as birthday parties held at the Aquatic Center. The current options include indoor or outdoor space rentals.

The Day Time Pool Rentals budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 8,200
FY 2024 Budget request	$ 9,000
Increase (Decrease)	$ 800

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**After Hour Pool Rentals**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-02-00-4-3646**

This account records revenue from the after hour pool rentals offered at the Aquatic Center. The options offered are for Full Facility, Main Pool, or Slide/Activity rentals.

The After Hour Pool Rentals budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 14,000
FY 2024 Budget request	$ 15,500
Increase (Decrease)	$ 1,500

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**Interest Income**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.3 Prioritize Strong Fiscal Sustainability**
Account Number:	**40-02-00-6-3810**

This account is used to record the interest income received on the Aquatic Center Fund money market account.

The Interest Income budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	-
FY 2024 Budget request	$	18
Increase (Decrease)	$	18

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**Refund Service Charge**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.3 Prioritize Strong Fiscal Sustainability**
Account Number:	**40-02-00-7-3900**

This account records revenue from the 15% cancellation fee which is applied to any participant-initiated request for refund to withdraw from a class or program prior to the start of the first class.

The Refund Service Charge budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	200
FY 2024 Budget request	$	200
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**Certification Classes**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-02-00-4-3643**

This account records revenue from the following certification classes offered at the Aquatic Center: Lifeguarding, Jr Lifeguarding, and CPR/First Aid.

The Certification Classes budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,200
FY 2024 Budget request	$ 1,200
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**Managers**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-02-00-1-4010**

This account funds the Manager salaries for the Aquatic Center staff. This includes Aquatic Center Manager, the Lifeguard Assistant Managers and the Office Assistant Managers.

The Managers budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 57,500
FY 2024 Budget request	$ 59,500
Increase (Decrease)	$ 2,000

The primary reason for the increase is due to the scheduled increase for minimum wage for the Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**Lifeguards**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-02-00-1-4011**

This account funds the Lifeguard salaries for the Aquatic Center.

The Lifeguards budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 78,000
FY 2024 Budget request	$ 88,000
Increase (Decrease)	$ 10,000

The primary reason for the increase is due to the scheduled increase for minimum wage for the Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**Cashier/Attendant**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-02-00-1-4012**

This account funds the Cashier/Attendant salaries for the Aquatic Center.

The Cashier/Attendant budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 19,500
FY 2024 Budget request	$ 20,500
Increase (Decrease)	$ 1,000

The primary reason for the increase is due to the scheduled increase for minimum wage for the Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**Administration**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.3 Prioritize Strong Fiscal Sustainability** **1.6 Prioritize Citizen Services**
Account Number:	**40-02-00-1-4018**

This account funds the Administration salaries for the Aquatic Center, as follows:

Director of Parks & Recreation – 10%
Finance Office Manager - 20%

The Administration salaries budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 29,267
FY 2024 Budget request	$ 31,023
Increase (Decrease)	$ 1,756

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**Overtime**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-02-00-1-4020**

This account funds the Overtime for all non-exempt staff at the Aquatic Center. Overtime is paid for any hours worked in excess of 40 hours per week. The Aquatic Center Manager actively monitors the Overtime budget; overtime is paid only in emergency situations where minimum staffing must be maintained to ensure safe operation of the Aquatic Center.

The Overtime budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,200
FY 2024 Budget request	$ 1,000
Increase (Decrease)	$ (200)

The primary reason for the decrease is due to the increase in number of staff and their availability. It is also based on the actuals for the Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**IMRF**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-02-00-1-4040**

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

Effective January 1, 2024, the Village's portion will be 10.13%.

The IMRF budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 6,235
FY 2024 Budget request	$ 3,143
Increase (Decrease)	$ (3,092)

The primary reason for the decrease is based upon the Village's IMRF percentage is decreasing from 10.81% to 10.13%, effective January 1, 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**FICA**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-02-00-1-4090**

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

The FICA Matching budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 14,096
FY 2024 Budget request	$ 15,225
Increase (Decrease)	$ 1,129

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**Marketing/Printing/Postage**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure** **1.6 Prioritize Citizen Services**
Account Number:	**40-02-00-3-4351**

This line item includes postage, publishing, printing, copying and advertising for a spring mailing for season passes as well summer programs offered at the pool. It is also includes printing related to the following: employee contracts, business cards, signs, flags and other related items.

Staff Recruitment	$	100
Business Cards	$	25
Summer Brochure 12-page	$	2,875
Marketing Materials	$	75
Summer Brochure Postage	$	1,375
Total	$	4,450

The Marketing/Printing budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	4,450
FY 2024 Budget request	$	4,450
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**Telephone**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**40-02-00-3-4353**

This account includes the charges associated with the landline service.

Landline	$1,700
Cell Business Phone Usage	$0
Remote service call	$0
Total	$1,700

The Telephone budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,563
FY 2024 Budget request	$ 1,700
Increase (Decrease)	$ 137

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**Processing Fees**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.3 Prioritize Strong Fiscal Sustainability**
Account Number:	**40-02-00-3-4360**

This line item is used to fund the processing fees for credit card transactions and activity processing fees through ActiveNet, the Aquatic Center's cloud software.

The Processing Fees budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 13,000
FY 2024 Budget request	$ 13,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**Dues**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizens Services**
Account Number:	**40-02-00-3-4361**

This line item is used to fund dues to professional organizations in the Aquatic Center Recreation field. Memberships in professional organizations are essential for staff professional development and access to joint purchasing opportunities. The following dues are requested:

Illinois Parks and Recreation Association (IPRA) - Aquatic Center Manager	$	300
Red Cross Provider Fee - Village	$	350
Total	$	650

The Dues budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	650
FY 2024 Budget request	$	650
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**Professional Development**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-02-00-3-4365**

This account is used to pay for professional development classes and conferences for the Aquatics Center staff. This line item includes the following continuing education opportunities:

Water Safety Instructor Trainer Certification/Per Diem	$ 900
Aquatic Center Manager Training IPRA Supervisor	$ 300
Per Diem for IPRA Conference	$ 50
2 Red Cross LGI/Lifeguard Instructor Certification	$ 300
Total	$ 1,550

The Professional Development budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 650
FY 2024 Budget request	$ 1,550
Increase (Decrease)	$ 900

There primary reason for the increase is due to the Aquatic Center Manager going to a Red Cross Academy to receive a Water Safety Instructor Trainer Certification for Fiscal Year 2024. The budgeted items includes travel and per diem costs.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**Pre-Employment Screening**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-02-00-3-4367**

This account is used to provide funding for pre-employment screening such as drug tests, physicals and background checks. All Village employees, including seasonal and summer employees are subject to a pre-employment drug screening test.

The Pre-Employment Screening budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,200
FY 2024 Budget request	$ 1,300
Increase (Decrease)	$ 100

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**Utilities**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**40-02-00-3-4371**

This account includes year round gas and electric, and XM Radio for the aquatic center. The Village continues to receive an ordinance consideration for 42% of the Aquatic Center facility for non-enterprise municipal usage.

Electricity	$12,000
Gas	$21,785
XM Radio-Play Network	$0
ASCAP	$430
Total	$34,215

The Utilities budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 35,045
FY 2024 Budget request	$ 34,215
Increase (Decrease)	$ (830)

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**Sewer Service**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**40-02-00-3-4372**

This account includes the cost of the sanitary sewer service at the Aquatic Center.

The Sewer Service budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 80,000
FY 2024 Budget request	$ 86,000
Increase (Decrease)	$ 6,000

The primary reason for the increase is based upon the anticipated rate increase in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**Liability Insurance**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.3 Prioritize Strong Fiscal Sustainability**
Account Number:	**40-02-00-3-4373**

This account pays for the liability and workers' compensation insurance for the Aquatic Center.

The Liability Insurance budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 5,000
FY 2024 Budget request	$ 5,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**Employee Recognition**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces**
Priority:	**1.6 Prioritize Citizen Services**
Account Number:	**40-02-00-3-4377**

This line item includes expenses for employee recognition. All Aquatic Center staff are required to attend weekly in-service training. This account provides for incentives related to excellent performance at these training sessions.

The Employee Recognition budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 250
FY 2024 Budget request	$ 400
Increase (Decrease)	$ 150

The primary reason for the increase is based upon projected actuals for Fiscal Year 2023 and the continued increase in price of goods for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**Miscellaneous Expenses**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces**
Account Number:	**40-02-00-3-4390**

This line item includes miscellaneous expenses.

The Miscellaneous Expenses budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	200
FY 2024 Budget request	$	200
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **AQUATIC CENTER FUND**

Department: **OPERATIONS**

Description: **Office Supplies**

Priority: **1.2 Prioritize Parks, Recreation and Open Spaces**

Account Number: **40-02-00-5-4561**

This line item includes all office supplies for the Aquatic Center operations, ID printer supplies for passes, toner, water service, sunscreen for the staff, wristbands, When to Work, and Homebase.

Office Supplies	$	100
Printer Toner	$	225
ID Printer Supplies	$	500
Water Service (x3)	$	120
Sunscreen	$	50
Wristbands	$	80
When to Work	$	250
Homebase	$	250
Total	$	1,575

The Office Supplies budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	1,400
FY 2024 Budget request	$	1,575
Increase (Decrease)	$	175

The primary reason for the increase is due to the re-allocation of $500 from the elimination of XM Radio under utilities and assigning it for When to Work and Homebase Systems as additional supplies for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**Equipment**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**40-02-00-5-4563**

This line item includes equipment with a value less than $5,000 necessary for the Aquatic Center operations. This would also include replacement of CPR Training equipment.

The Equipment budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 2,700
FY 2024 Budget request	$ 2,500
Increase (Decrease)	$ (200)

The primary reason for the decrease is due primarily to having to acquire only 1 adult CPR Maniken in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**Chemical Supplies**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**40-02-00-5-4566**

This line item includes all chemicals necessary for treating the pools at the Aquatic Center.

Chemicals included are the following:

Sodium Bicarbonate	Soda Ash
Chlorine Pulsar Tablets	Muriatic Acid
Sodium Bisulphate	Cyanuric Acid
Sunscreen Stabilizer	Testing Kits
Dry Acid - (ph minus) PD Reagent 1 and 2	

The Chemical Supplies budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 27,500
FY 2024 Budget request	$ 31,500
Increase (Decrease)	$ 4,000

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023 and anticipated higher pricing related to product purchases in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**Restroom/Cleaning Supplies**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**40-02-00-5-4570**

This is line item will include all expenses associated with suppling the restrooms and cleaning items necessary for the locker rooms at the Aquatic Center.

Items including the following:

Bathroom supplies	Cleaning detergents
Shower / Hand Soap	Clorox Wipes

The Restroom/Cleaning Supplies budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 2,250
FY 2024 Budget request	$ 2,500
Increase (Decrease)	$ 250

The primary reason for the increase is based upon the increase in cost of supplies for the Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**First Aid Supplies**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-02-00-5-4575**

This line item includes all supplies necessary for first aid at the Aquatic Center.

The First Aid Supplies budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 300
FY 2024 Budget request	$ 500
Increase (Decrease)	$ 200

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**Certification Training Expense**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-02-00-5-4576**

This line item includes expenses related to CPR, WSI (Water Safety Instructor), and Lifeguard certification training. Items include CPR masks, CPR certification WSI instruction booklets, and lifeguard certification for staff at the Aquatic Center. As well as the purchase of an AED trainer.

The Certification Training Expense budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,500
FY 2024 Budget request	$ 1,700
Increase (Decrease)	$ 200

The primary reason for the increase is due to the anticipated number of recertification of staff for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**Uniforms**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-02-00-5-4578**

All Aquatic Center new managers, lifeguards and front desk staff are required to wear uniforms. The Aquatic Center will cover the cost of the standard uniform. Each staff member is expected to contribute per their job assignment to help defray the cost of the uniform. There are also other items available such as sweats, windbreakers, rash guard, extra shirts, or suits at the cost that the village pays.

Staff Uniform Incentive ($25)

Standard uniform for new managers: ($13)

- Polo shirt

Standard uniform for lifeguards: ($24)

- Suit,
- Baseball hat, bucket hat, or visor
- Whistle and lanyard
- T-shirt
- Fanny pack

Standard uniform for front office: ($11)

- T-shirt
- Whistle and lanyard
- Visor

The Uniforms budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 2,375
FY 2024 Budget request	$ 2,700
Increase (Decrease)	$ 325

The primary reason for the increase is due to the projected actuals for the Fiscal Year 2023 and the increased number in staff in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**Special Events Expense**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-02-00-5-4595**

This line item is used to fund supplies for our Special Events. The Aquatic Center will hold one special event a season and invite all residents and season pass holders to attend free as a way of saying thank you, as well as the addition of weekly mini-games/contests. Items purchased are give-a-way prizes, food and drink for the event, decorations, and entertainment.

Items that are included for Special Events are as follows:

Movie License	$	350
Games	$	50
Decorations	$	100
Weekly Games/Contests	$	150
Total	$	650

The Special Events Expense budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	100
FY 2024 Budget request	$	650
Increase (Decrease)	$	550

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023 and the addition of Weekly Games/Contests for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**OPERATIONS**
Description:	**Cash Over/Short**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.3 Prioritize Strong Fiscal Sustainability**
Account Number:	**40-02-00-7-3895**

This account is used to record any cash over or cash short when balancing the daily cash registers at the Aquatic Center front desk.

The Cash Over/Short budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

AQUATIC CENTER CONCESSIONS

Department Purpose

The Hawthorn Woods Aquatic Center Concession stand offers a variety of food and drinks for the patrons who come to our facility. The concession stand also, provides food and drink for our pool party rentals.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2022	2023	2024	2024
Full-Time	0	0	0	0.00
Seasonal	0	0	0	0

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
1,872	1,625	1,800	Fees	1,800	1,800
1,872	1,625	1,800	**Total Revenues**	1,800	1,800

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
-	-	-	Personnel Services	-	-
57	-	-	Contractual Services	-	-
872	-	-	Commodities	-	-
929	-	-	**Total Expenditures**	-	-
943	1,625	1,800	**Source (Use) of Cash**	1,800	1,800

Significant Changes

• The Concessions operations were closed in Fiscal Year 2021 and the Village utilitizes outsourced vending machines.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
AQUATIC CENTER CONCESSIONS							
REVENUES							
FEES							
40-03-00-4-3640	CONCESSION REVENUE	1,625	1,800	-	1,800	1,800	1,800
TOTAL FEES		1,625	1,800	-	1,800	1,800	1,800
TOTAL REVENUES		1,625	1,800	-	1,800	1,800	1,800

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**CONCESSIONS**
Description:	**Concession Revenue**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-03-00-4-3640**

This account records the gross revenue from the Aquatic Center's vending machines. The Village discontinued the full concession stand operation in Fiscal Year 2020.

The Concession Revenue budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,800
FY 2024 Budget request	$ 1,800
Increase (Decrease)	$ -

There is no change for

AQUATIC CENTER PROGRAMS

Department Purpose

The Aquatic Center Programs department contains the revenues and expenses related to the various Aquatic Center programs such as swim lessons, swim team, fitness classes and dive camp. Since the lifeguards also serve as instructors, no headcount is allocated to this department.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2022	2023	2024	2024
Full-Time	0	0	0	0.00
Seasonal	0	0	0	0

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
47,732	71,747	69,550	Fees	68,750	73,000
47,732	71,747	69,550	**Total Revenues**	68,750	73,000

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
12,927	20,378	22,499	Personnel Services	23,683	24,667
937	642	700	Contractual Services	1,200	1,200
27	165	200	Commodities	500	300
13,892	21,185	23,399	**Total Expenditures**	25,383	26,167
33,840	50,562	46,151	**Source (Use) of Cash**	43,367	46,833

Significant Changes

- There are no significant changes.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
AQUATIC CENTER PROGRAMS							
REVENUES							
FEES							
40-04-00-4-3636	SWIM TEAM REVENUE	10,650	11,000	7,971	7,971	10,000	11,000
40-04-00-4-3637	SWIM LESSON REVENUE	49,606	47,000	39,389	43,401	47,000	50,000
40-04-00-4-3638	PRIVATE SWIM LESSONS	3,060	3,500	950	2,300	3,500	3,500
40-04-00-4-3639	DIVE CAMP	8,165	7,800	4,770	6,345	8,000	8,200
40-04-00-4-3642	LAP SWIM	266	250	38	140	250	300
TOTAL FEES		71,747	69,550	53,118	60,157	68,750	73,000
TOTAL REVENUES		71,747	69,550	53,118	60,157	68,750	73,000
EXPENDITURES							
PERSONNEL SERVICES							
40-04-00-1-4013	SWIM TEAM COACH	2,834	3,200	722	3,592	3,500	3,700
40-04-00-1-4015	AQUATIC SWIM/DIVE INSTRUCTORS	16,096	17,700	4,127	16,523	18,500	19,200
40-04-00-1-4016	AQUA FITNESS INSTRUCTOR	-	-	-	-	-	-
40-04-00-1-4090	FICA MATCHING	1,448	1,599	371	1,700	1,683	1,767
TOTAL PERSONNEL SERVICES		20,378	22,499	5,220	21,815	23,683	24,667
CONTRACTUAL SERVICES							
40-04-00-3-4342	SWIM TEAM EXPENSE	642	700	-	525	1,200	1,200
TOTAL CONTRACTUAL SERVICES		642	700	-	525	1,200	1,200
COMMODITIES							
40-04-00-7-4599	PROGRAM EXPENDITURES	165	200	-	50	500	300
TOTAL COMMODITIES		165	200	-	50	500	300
TOTAL EXPENDITURES		21,185	23,399	5,220	22,390	25,383	26,167

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**PROGRAMS**
Description:	**Swim Team Revenue**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-04-00-4-3636**

This account is used to record the revenue related to the swim team.

The Swim Team Revenue budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 11,000
FY 2024 Budget request	$ 10,000
Increase (Decrease)	$ (1,000)

The primary reason for the decrease is due to projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**PROGRAMS**
Description:	**Swim Lesson Revenue**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-04-00-4-3637**

This account is used to record the revenue related to the group swim lessons. Group swim lessons are offered five days per week, with classes being held in the morning, at night and on Saturday mornings.

The Swim Lesson Revenue budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 47,000
FY 2024 Budget request	$ 47,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**PROGRAMS**
Description:	**Private Swim Lesson Revenue**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-04-00-4-3638**

This account is used to record the revenue related to the private and semi-private swim lessons.

The Private Swim Lesson Revenue budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 3,500
FY 2024 Budget request	$ 3,500
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**PROGRAMS**
Description:	**Dive Camp Revenue**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-04-00-4-3639**

This account is used to record the revenue related to the dive camp.

The Dive Camp Revenue budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 7,800
FY 2024 Budget request	$ 8,000
Increase (Decrease)	$ 200

The primary reason for the increase is due to the time change to gain more attendance for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**PROGRAMS**
Description:	**Lap Swim / Water Fitness Revenue**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-04-00-4-3642**

This account records revenue from Early Morning Lap Swim offered at the Aquatic Center. The Water Fitness class is currently not being offered.

The Lap Swim /Water Fitness Revenue budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	250
FY 2024 Budget request	$	250
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**PROGRAMS**
Description:	**Swim Team Coach**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-04-00-1-4013**

This account funds the Swim Team Coaches salaries for the Aquatic Center.

The Swim Team Coach budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 3,200
FY 2024 Budget request	$ 3,500
Increase (Decrease)	$ 300

The primary reason for the increase is based upon the increased hours for coach travel for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**PROGRAMS**
Description:	**Aquatic Swim / Dive Instructors**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-04-00-1-4015**

This account funds the Aquatic Swim Lesson programs salaries for the staffing positions:

Swim Instructor	$	14,000
Swim Lesson Coordinator	$	2,300
Dive Instructor	$	1,000
Private Lesson Instructor	$	1,200
Total	$	18,500

The Aquatic Swim and Dive Instructors staff salaries budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	17,700
FY 2024 Budget request	$	18,500
Increase (Decrease)	$	800

The primary reason for the increase is due to the scheduled increase of minimum wage for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**PROGRAMS**
Description:	**Aqua Fitness Instructor**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-04-00-1-4016**

This account funds the Aqua Fitness Instructor salaries for the Aquatic Center.

The Aqua Fitness Instructor staff salaries budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**PROGRAMS**
Description:	**FICA Matching**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-04-00-1-4090**

This account represents the employer's portion of FICA for the Aquatic Center Programs departmental employees. The amount due is 7.65% of salaries.

The FICA Matching budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	1,599
FY 2024 Budget request	$	1,683
Increase (Decrease)	$	84

The primary reason for the increase is due to the scheduled increase of minimum wage for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**PROGRAMS**
Description:	**Swim Team Expense**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-04-00-3-4342**

This line item includes the swim team expenses, as follows:

2024 Northern Illinois Swim Conference Membership Fee	$	400
Ribbons for Swim Meets	$	300
T-Shirts for Coaches and Team Members	$	300
Swim Team Manager Software	$	50
Miscellaneous	$	150
Total	$	1,200

The Swim Team Expense budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	700
FY 2024 Budget request	$	1,200
Increase (Decrease)	$	500

The primary reason for the increase is due to including shirt purchases for participant registration and the purchasing of ribbons through the conference for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**PROGRAMS**
Description:	**Program Expenditures**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-04-00-7-4599**

This line item is used to fund supplies for various registrations programs held at the Aquatic Center. Supplies included are the following: swim toys and kick boards for lessons, life jackets, and flippers.

The Program Expenditures budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	200
FY 2024 Budget request	$	500
Increase (Decrease)	$	300

The primary reason for the increase is due to the purchase of additional lifejackets and new kickboards for Fiscal Year 2024.

AQUATIC CENTER MAINTENANCE

Department Purpose

The purpose of the Aquatic Center Maintenance Department is to maintain the Aquatic Center facility. This includes filling the pool, completing opening and closing procedures, as well as working together with the pool staff to provide a safe environment for all our patrons.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2022	2023	2024	2024
Full-Time	0	0	0	0.50
Seasonal	0	0	0	0

Revenues

Actual Year Year Ended 12/31/2021	Actual Year Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
-	-	-		-	-
-	-	-	**Total Revenues**	-	-

Expenditures

Actual Year Year Ended 12/31/2021	Actual Year Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
36,631	44,407	48,522	Personnel Services	52,115	54,699
31,061	31,493	32,465	Contractual Services	34,615	34,615
4,203	4,084	7,500	Commodities	7,500	7,500
-	-	-	Capital Outlay Reserve	-	-
71,895	79,984	88,487	**Total Expenditures**	94,230	96,814
(71,895)	(79,984)	(88,487)	**Source (Use) of Cash**	(94,230)	(96,814)

Significant Changes

- There are no significant changes.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
AQUATIC CENTER MAINTENANCE							
EXPENDITURES							
PERSONNEL SERVICES							
40-05-00-1-4010	SALARIES	37,533	40,581	19,617	39,234	43,866	46,059
40-05-00-1-4020	OVERTIME	196	450	204	306	450	450
40-05-00-1-4040	IMRF	4,035	4,387	2,144	4,288	4,444	4,666
40-05-00-1-4090	FICA MATCHING	2,643	3,104	1,319	2,638	3,356	3,524
TOTAL PERSONNEL SERVICES		44,407	48,522	23,284	46,466	52,115	54,699
CONTRACTUAL SERVICES							
40-05-00-3-1430	CONTRACTED MAINTENANCE	1,567	1,535	1,177	1,500	1,535	1,535
40-05-00-3-4110	FACILITY SAFETY AND SECURITY	3,552	4,150	3,906	6,000	6,300	6,300
40-05-00-3-4130	EQUIPMENT RENTAL	-	100	-	-	100	100
40-05-00-3-4365	PROFESSIONAL DEVELOPMENT	-	305	300	300	305	305
40-05-00-3-4377	INSURANCE ALLOCATION	26,375	26,375	-	26,375	26,375	26,375
TOTAL CONTRACTUAL SERVICES		31,493	32,465	5,383	34,175	34,615	34,615
COMMODITIES							
40-05-00-5-4570	MAINTENANCE SUPPLIES	4,084	7,500	2,355	5,300	7,500	7,500
TOTAL COMMODITIES		4,084	7,500	2,355	5,300	7,500	7,500
CAPITAL OUTLAY							
40-05-00-8-4899	TRANSFER TO AQUATIC DEPRECIATION	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY		-	-	-	-	-	-
TOTAL EXPENDITURES		79,984	88,487	31,022	85,941	94,230	96,814

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**MAINTENANCE**
Description:	**Salaries**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-05-00-1-4010**

This account funds the Maintenance salaries for the Aquatic Center, as follows:

Director of Public Works/Village Engineer - 5%
Assistant Director of Public Works - 5%
Crew Leader - Facilities – 20%
Specialist I - Facilities - 20%

The Maintenance salaries budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 40,581
FY 2024 Budget request	$ 43,866
Increase (Decrease)	$ 3,285

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**MAINTENANCE**
Description:	**Overtime**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-05-00-1-4020**

This account funds the Overtime for all non-exempt staff at the Aquatic Center. Overtime is paid for any hours worked in excess of 40 hours per week. The Aquatic Center Manager actively monitors the Overtime budget; overtime is paid only in emergency situations where minimum staffing must be maintained to ensure safe operation of the Aquatic Center.

The Overtime budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	450
FY 2024 Budget request	$	450
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**MAINTENANCE**
Description:	**IMRF**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-05-00-1-4040**

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

Effective January 1, 2024, the Village's portion was 10.13%.

The IMRF budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 4,387
FY 2024 Budget request	$ 4,444
Increase (Decrease)	$ 57

The primary reason for the increase is based upon the reflection of employee progression in the approved compensation plan although the Village's IMRF percentage is decreasing from 10.81% to 10.13%, effective January 1, 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**MAINTENANCE**
Description:	**FICA**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-05-00-1-4090**

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

The FICA Matching budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 3,104
FY 2024 Budget request	$ 3,356
Increase (Decrease)	$ 252

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**MAINTENANCE**
Description:	**Contracted Maintenance**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**40-05-00-3-1430**

This account includes the following mandatory annual inspection fees:

Facility Permit - Lake County Health Dept.	$	400
Fire Extinguisher Maintenance	$	140
Sprinkler Inspection	$	370
Fire Alarm Inspection	$	225
Boiler Inspection	$	-
Backflow Inspection	$	400
Total:	$	1,535

The Contracted Maintenance budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	1,535
FY 2024 Budget request	$	1,535
Increase (Decrease)	$	-

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**MAINTENANCE**
Description:	**Security**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-05-00-3-4110**

This account includes the following security related items:

Security Surveillance – Flock	$ 2,500
FSS Technologies	$ 900
Strike Guard Lightning System	$ 1,500
Illumination/Strobe - Alarm Conditions	$ 1,000
Alarm Service Calls (estimate 2 @ $200)	$ 400
Total	$ 6,300

The Security budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 4,150
FY 2024 Budget request	$ 6,300
Increase (Decrease)	$ 2,150

The primary reason for the increase is based upon the addition of the Flock camera security surveillance as well as projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**MAINTENANCE**
Description:	**Equipment Rental**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**40-05-00-3-4130**

This account includes the following items:

Scaffolding Rental (cleaning ceiling fans & light bulbs)	$ 100
Total	$ 100

The Equipment Rental budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 100
FY 2024 Budget request	$ 100
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**MAINTENANCE**
Description:	**Professional Development**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-05-00-3-4365**

This account is used to pay for professional development classes and conferences for the Aquatics Center Maintenance staff.

Certified Pool Operator Certification	$ 305
Total	$ 305

The Professional Development budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 305
FY 2024 Budget request	$ 305
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**MAINTENANCE**
Description:	**Insurance Allocation**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.6 Prioritize Citizen Services**
Account Number:	**40-05-00-3-4377**

This account allocates the insurance expense between the General Fund and the other Village Funds that incur the insurance expenses: the Community Development Fund, the Parks & Recreation Fund, the Aquatic Center Fund and the Sewer Fund.

The Insurance Allocation budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 26,375
FY 2024 Budget request	$ 26,375
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**MAINTENANCE**
Description:	**Maintenance Supplies**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**40-05-00-5-4570**

This line item includes all supplies necessary for maintenance of the Aquatic Center. Supplies include general maintenance, pool repair, bathroom cleaning, locker room, outside grounds and small parking lot repairs.

The Maintenance Supplies budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 7,500
FY 2024 Budget request	$ 7,500
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER FUND**
Department:	**MAINTENANCE**
Description:	**Transfer to Aquatic Depreciation Fund**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.3 Prioritize Strong Fiscal Sustainability**
Account Number:	**40-05-00-8-4899**

This allocation to capital replacement reserve in the Aquatic Center Depreciation Fund is required by the bond covenants.

The Transfer to Aquatic Depreciation Fund budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

AQUATIC CENTER DEPRECIATION FUND

Department Purpose

The Aquatic Center Depreciation Fund is required by the Aquatic Center Revenue Bond ordinance. This fund is utilized to provide for capital replacement and improvements at the Aquatic Center.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2022	2023	2024	2024
Full-Time	0	0	0	0
Seasonal	0	0	0	0

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
50	45	50	Interest	1,100	1,100
-	-	-	Capital Reserve	-	-
50	45	50	**Total Revenues**	1,100	1,100

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
6,700	3,480	35,450	Improvements	39,650	39,650
6,700	3,480	35,450	**Total Expenditures**	39,650	39,650
(6,650)	(3,434)	(35,400)	**Change in Net Assets**	(38,550)	(38,550)
92,912	89,478	54,078	**Net Assets as of 12/31**	15,528	(23,022)

Significant Changes

- Refurbish interior of 4 slides, repair activity pool sidewall leaks, and replace 1 diving board.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
AQUATIC CENTER DEPRECIATION FUND							
REVENUES							
INTEREST INCOME							
41-00-00-6-3810	INTEREST INCOME	45	50	385	1,135	1,100	1,100
TOTAL INTEREST INCOME		45	50	385	1,135	1,100	1,100
MISCELLANEOUS							
41-00-00-7-4899	CAPITAL REPLACEMENT RESERVE	-	-	-	-	-	-
TOTAL MISCELLANEOUS		-	-	-	-	-	-
TOTAL REVENUES		45	50	385	1,135	1,100	1,100
EXPENDITURES							
CAPITAL OUTLAY							
41-00-00-8-4894	MECHANICAL EQUIPMENT	-	1,500	-	500	8,500	8,500
41-00-00-8-4895	CAPITAL IMPROVEMENTS	3,480	28,950	4,760	6,000	26,150	26,150
41-00-00-8-4896	AQUATIC CENTER FURNITURE	-	5,000	886	1,000	5,000	5,000
41-00-00-9-4910	INTERFUND TRANSFER	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY		3,480	35,450	5,646	7,500	39,650	39,650
TOTAL EXPENDITURES		3,480	35,450	5,646	7,500	39,650	39,650

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER DEPRECIATION FUND**
Description:	**Interest Income**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.3 Prioritize Strong Fiscal Sustainability**
Account Number:	**41-00-00-6-3810**

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

The Interest Income budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 50
FY 2024 Budget request	$ 1,100
Increase (Decrease)	$ 1,050

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER DEPRECIATION FUND**
Description:	**Capital Replacement Reserve**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**41-00-00-7-4899**

This allocation to capital replacement reserve is required by the bond covenants.

The Capital Replacement Reserve budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER DEPRECIATION FUND**
Description:	**Software**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure/Technology**
Account Number:	**41-00-00-8-4893**

This account is used to increase the operational efficiency of the Aquatic Center through technology. There are no expenditures planned in 2024.

The Software budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER DEPRECIATION FUND**
Description:	**Mechanical Equipment**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure/Technology**
Account Number:	**41-00-00-8-4894**

This account is used to record the mechanical equipment purchases for the Aquatic Center. The following are improvements planned in Fiscal Year 2023.

Chlorinator Replacement x 2	$ 6,500
General Servicing of 1 Pump/Activity Pool	$ 2,000
Total	$ 8,500

The Mechanical Equipment budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,500
FY 2024 Budget request	$ 8,500
Increase (Decrease)	$ 7,000

The primary reason for the increase is the need for regularly scheduled maintenance and replacement of various mechanical apparatus for both the Lap and Activity Pool systems in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**AQUATIC CENTER DEPRECIATION FUND**
Description:	**Capital Improvements**
Priority:	**1.2 Prioritize Parks, Recreation and Open Spaces** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**41-00-00-8-4895**

This account is used to record capital improvements at the Aquatic Center. The following improvements are planned for Fiscal Year 2023.

Activity Feature Side Panel	$ 1,000
Painting of slides	$ 9,500
Painting Activity Pool	$ 2,500
Parking Lot Resealing	$ 6,500
Replace Diving Board Hardware	$ 650
Replace 1 Diving Board	$ 6,000
Total	$ 26,150

The Capital Improvements budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 28,950
FY 2024 Budget request	$ 26,150
Increase (Decrease)	$ (2,800)

The projects funded in this account vary in size and scope from year to year. Additional capital items will increase the operational efficiency of the Aquatic Center and prolong its serviceability to the community.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **AQUATIC CENTER DEPRECIATION FUND**

Description: **Aquatic Center Furniture**

Priority: **1.2 Prioritize Parks, Recreation and Open Spaces**

Account Number: **41-00-00-8-4896**

This account is used to record the purchase of new furniture at the Aquatic Center. The following purchases are planned:

Funbrellas X2	$ 2,400
Table Plexiglass Tops x 10	$ 2,600
Total	$ 5,000

The Aquatic Center Furniture budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 5,000
FY 2024 Budget request	$ 5,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

AQUATIC CENTER DEBT FUND

Department Purpose

The Aquatic Center Debt Fund records all activities related to re-payment of the 2021 Aquatic Center Revenue bonds.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2022	2023	2024	2024
Full-Time	0	0	0	0
Seasonal	0	0	0	0

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
19	2	2	Interest	2	2
19	2	2	**Total Revenues**	2	2

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
803	-	-	Contractual Services	-	-
1,615,540	-	-	Debt Service	-	-
1,616,343	-	-	**Total Expenditures**	-	-
1,565,540		10,400	**Transfer from General**		
50,000		243,330	**Transfer from Park Donation**		
(783)	2	253,732	**Change in Net Assets**	2	2
3,925	3,927	257,659	**Net Assets as of 12/31**	2	4

Significant Changes

•In Fiscal Year 2021, the Village issued $1,103,000 Revenue Refunding Bonds (Aquatic Center Project), Series 2021 to refund $1,360,000 of the Revenue Bonds (Aqautic Center Project), Series 2011. As a result, there were taxable bonds created so the Village could repay the funds borrowed from the Sewer Fund.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
2011 AQUATIC CENTER BOND AND INTEREST FUND							
REVENUES							
INTEREST INCOME							
43-00-00-6-3810	INTEREST INCOME	2	2	17	17	2	2
TOTAL INTEREST INCOME		2	2	17	17	2	2
TOTAL REVENUES		2	2	17	17	2	2
EXPENDITURES							
CONTRACTUAL SERVICES							
43-00-00-3-4329	OTHER PROFESSIONAL SERVICES	-	-	-		-	-
TOTAL CONTRACTUAL SERVICES		-	-	-	-	-	-
DEBT SERVICE							
43-00-00-7-4737	PRINCIPAL	-	-	-	-	-	-
43-00-00-7-4738	INTEREST EXPENSE	-	-	-	-	-	-
TOTAL DEBT SERVICE		-	-	-	-	-	-
TOTAL EXPENDITURES		-	-	-	-	-	-

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **AQUATIC CENTER DEBT**

Description: **Interest Income**

Account Number: **43-00-00-6-3810**

This account is the amount of revenue generated from interest earnings on the Aquatic Center Debt checking account.

The Interest Income budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 2
FY 2024 Budget request	$ 2
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **AQUATIC CENTER DEBT**

Description: **Other Professional Services**

Account Number: **43-00-00-3-4329**

This account is used to record the paying agent and administrative fees for the annual bond payments.

The Other Professional Services budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase(Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund: **AQUATIC CENTER DEBT**

Description: **Principal/Interest Expense**

Account Number: **43-00-00-7-4737** Principal
43-00-00-7-4738 Interest Expense

These accounts are used to record the annual principal and interest expense payments on the 2011 Aquatic Center Revenue Bonds.

The Principal/Interest Expense budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$	-
FY 2024 Budget request	$	-
Increase (Decrease)	$	-

In Fiscal Year 2021, the Village borrowed $1,103,000 from the Sewer Fund to pay the remaining Aquatic Center Revenue Bond debt and issued "Taxable Refunding Revenue Bonds (Aquatic Center Project), Series 2021." The newly issued bonds are payable on December 30. Below are the amounts and bearing interest for each year.

Year Ending December 31	Principal	Interest	Total
2023	$ 246,000	$ 2,214	$ 248,214
2024	$ 249,000	$ 2,241	$ 251,241
2025	$ 251,000	$ 2,259	$ 253,259
2026	$ 115,000	$ 1,035	$ 116,035
	$ 861,000	$ 7,749	$ 868,749

Village of Hawthorn Woods

SEWER FUND





SEWER FUND

Department Purpose

The Sewer Fund is used to record all the revenues and expenses related to the operation of the Village's sanitary sewer and lift stations for the Midlothian Road & School sewer system.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2022	2023	2024	2024
Full-Time	0	0	0	0.90
Part-Time	0	0	0	0

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
1,122,044	748,183	401,975	Fees	278,000	278,000
849	11,402	800	Interest Income	25,000	25,000
1,122,893	759,585	402,775	**Total Revenues**	303,000	303,000

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
140,186	159,833	177,362	Personnel Services	186,858	196,201
129,626	180,350	139,775	Contractual Services	181,775	169,775
348	2,480	7,000	Commodities	7,000	7,000
488,870	201,885	100,475	Capital Outlay	66,500	36,500
92,586	58,027	-	Depreciation + NPL	-	-
851,616	602,575	424,612	**Total Expenditures**	442,133	409,476
		124,399	**Transfer from Park Donations**		
		123,815	**Transfer from General Fund**	251,241	
271,277	157,010	226,377	Net Change in Fund Balance	112,108	(106,476)
3,241,149	3,398,159	3,624,536	**Fund Balance as of 12/31**	3,736,644	3,630,168

Significant Changes

• $30,000 increase for Sewer Expense LZ & LC based on the anticipated increase in sewer fees for Fiscal Year 2024.

•In Fiscal Year 2021, the Village issued $1,103,000 Revenue Refunding Bonds (Aquatic Center Project), Series 2021 to refund $1,360,000 of the Revenue Bonds (Aquatic Center Project), Series 2011. As a result, there were taxable bonds created so the Village could repay the funds borrowed from the Sewer Fund.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
SEWER FUND							
REVENUES							
FEES							
12-00-00-4-3790	SEWER USER REVENUE	259,058	194,000	112,421	220,000	230,000	230,000
12-00-00-4-3793	CONNECTION FEE-HW	223,000	174,000	2,000	174,000	48,000	48,000
12-00-00-4-3794	CONNECTION FEE-LZ	113,125	13,125	-	13,125	-	-
12-00-00-4-3795	CONNECTION FEE-LC	88,760	12,090	-	12,090	-	-
12-00-00-4-3796	ADMIN RESERVE FEE-LZ	9,240	1,260	-	1,260	-	-
12-00-00-4-3797	ADVANCE USER FEE-LZ	55,000	7,500	-	7,500	-	-
TOTAL FEES		748,183	401,975	114,421	427,975	278,000	278,000
INTEREST INCOME							
12-00-00-6-3810	INTEREST INCOME	11,402	800	4,980	25,000	25,000	25,000
TOTAL INTEREST INCOME		11,402	800	4,980	25,000	25,000	25,000
TOTAL REVENUES		759,585	402,775	119,401	452,975	303,000	303,000
EXPENDITURES							
PERSONNEL SERVICES							
12-00-00-1-4010	SALARIES	136,209	149,723	68,835	137,669	158,650	166,583
12-00-00-1-4040	IMRF	14,399	16,185	7,447	14,895	16,071	16,875
12-00-00-1-4090	FICA MATCHING	9,225	11,454	4,829	9,659	12,137	12,744
TOTAL PERSONNEL SERVICES		159,833	177,362	81,111	162,222	186,858	196,201

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGETED	2023 6 MONTHS ACTUAL	2023 PROJECTED	2024 REQUESTED BUDGET	2025 ESTIMATE
CONTRACTUAL SERVICES							
12-00-00-3-4180	SEWER EXPENSE-LZ & LC FEE	144,731	90,000	55,321	110,000	120,000	120,000
12-00-00-3-4181	CONTRACTUAL MAINTENANCE	5,730	18,400	1,713	15,000	18,400	18,400
12-00-00-3-4371	UTILITIES	3,514	5,000	1,732	4,000	5,000	5,000
12-00-00-3-4372	SEWER RATE STUDY	-	-	-	-	12,000	-
12-00-00-3-4373	ENGINEERING STANDARDS	-	-	-	-	-	-
12-00-00-3-4377	INSURANCE ALLOCATION	26,375	26,375	-	26,375	26,375	26,375
TOTAL CONTRACTUAL SERVICES		180,350	139,775	58,766	155,375	181,775	169,775
COMMODITIES							
12-00-00-5-4573	SANITARY SEWER SUPPLIES	1,318	5,000	518	2,000	5,000	5,000
12-00-00-5-4574	VEHICLE/EQUIPMENT SUPPLIES	1,162	2,000	37	500	2,000	2,000
TOTAL COMMODITIES		2,480	7,000	555	2,500	7,000	7,000
CAPITAL OUTLAY							
12-00-00-8-4600	ENGINEERING	-	1,000	-	500	1,000	1,000
12-00-00-8-4891	PUMP REPLACEMENT	-	30,000	-	30,000	30,000	-
12-00-00-8-4892	MANHOLE REHABILITATION	-	10,000	-	-	10,000	10,000
12-00-00-8-4893	SEWER LINING	-	22,000	-	-	22,000	22,000
12-00-00-8-4894	EQUIPMENT	-	-	-	-	-	-
12-00-00-8-4895	OTHER IMPROVEMENTS	-	3,500	-	3,500	3,500	3,500
12-00-00-8-4896	CONNECTION FEES PAID-LZ	113,125	13,125	-	13,125	-	-
12-00-00-8-4898	CONNECTION FEES PAID-LC	88,760	12,090	-	12,090	-	-
12-00-00-8-4899	ADMIN RESERVE FEE PAID-LZ	-	1,260	-	1,260	-	-
12-00-00-8-4900	ADVANCE USER FEE PAID-LZ	-	7,500	-	7,500	-	-
TOTAL CAPITAL OUTLAY		201,885	100,475	-	67,975	66,500	36,500
TOTAL EXPENDITURES		544,547	424,612	140,432	388,072	442,133	409,476

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**SEWER FUND**
Description:	**Sewer Revenue**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**12-00-00-4-3790**

This account is used to record the revenue received from the sewer service provided to the users connected to the Midlothian Road and School sewer. The Village of Hawthorn Woods began charging sewer user fees specifically for the Village system in 2016. The users currently connected to the sewer system include: the Aquatic Center, the homes in the Stonebridge and Villas at the Commons subdivisions, and Community Unit School District 95 Schools Spencer Loomis and Middle School North.

The Sewer revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$194,000
FY 2024 Budget request	$230,000
Increase (Decrease)	$ 36,000

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**SEWER FUND**
Description:	**Connection Fee Revenue**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**12-00-00-4-3793**

This account is used to record the revenue received from connection fees when new homes are constructed and connect to the Village's water or sewer service.

Hawthorn Trails South (8 homes @ $6,000)	$ 48,000
Total	$ 48,000

The Connection Fee Revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 174,000
FY 2024 Budget request	$ 48,000
Increase (Decrease)	$ (126,000)

The primary reason for the decrease relates to the change in anticipated building activity in Fiscal Year 2024, as compared to Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**SEWER FUND**
Description:	**Connection Fee Revenue - Lake Zurich**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**12-00-00-4-3794**

This account is used to record the revenue received from connection fees due to the Village of Lake Zurich when new homes are constructed and connect to the Village's water or sewer service.

The Connection Fee Revenue - Lake Zurich forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 13,125
FY 2024 Budget request	$ -
Increase (Decrease)	$ (13,125)

The primary reason for the decrease relates to the change in anticipated building activity in Fiscal Year 2024, as compared to Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**SEWER FUND**
Description:	**Connection Fee Revenue - Lake County**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**12-00-00-4-3795**

This account is used to record the revenue received from connection fees due to Lake County when new homes are constructed and connect to the Village's water or sewer service.

The Connection Fee Revenue - Lake County forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 12,090
FY 2024 Budget request	$ -
Increase (Decrease)	$ (12,090)

The primary reason for the decrease relates to the change in anticipated building activity in Fiscal Year 2024, as compared to Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**SEWER FUND**
Description:	**Admin. Reservation Fee - Lake Zurich**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**12-00-00-4-3794**

This account is used to record the revenue received from the Admin. Reservation fees due to the Village of Lake Zurich when new homes are constructed and connect to the Village's water or sewer service.

The Admin. Reservation Fee- Lake Zurich forecast changed from the prior year, as follows:

FY 2023 Budget request	$	1,260
FY 2024 Budget request	$	-
Increase (Decrease)	$	(1,260)

The primary reason for the decrease relates to the change in anticipated building activity in Fiscal Year 2024, as compared to Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**SEWER FUND**
Description:	**Advance User Fee - Lake Zurich**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**12-00-00-4-3794**

This account is used to record the revenue received from the Advance User fees due to the Village of Lake Zurich when new homes are constructed and connect to the Village's water or sewer service.

The Advance User Fee - Lake Zurich forecast changed from the prior year, as follows:

FY 2023 Budget request	$	7,500
FY 2024 Budget request	$	-
Increase (Decrease)	$	(7,500)

The primary reason for the decreases relates to the change in anticipated building activity in Fiscal Year 2024, as compared to Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**SEWER FUND**
Description:	**Interest Income**
Priority:	**1.3 Prioritize Strong Fiscal Sustainability** **1.4 Prioritize Modernization of Infrastructure**
Account Number:	**12-00-00-6-3810**

This account is used to record the interest income received on the Sewer Fund money market account.

The Interest Income revenue forecast changed from the prior year, as follows:

FY 2023 Budget request	$ 800
FY 2024 Budget request	$ 25,000
Increase (Decrease)	$ 24,200

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**SEWER FUND**
Description:	**Salaries**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**12-00-00-1-4010**

This account is used to pay the salaries of the employees allocated to the Sewer Fund, as follows:

Chief Operating Officer - 10%
Director of Public Works - 15%
Assistant Director of Public Works - 20%
Crew Leader - Facilities - 20%
Specialist I - Facilities - 20%
Specialist II - Streets & Utilities
Chief Financial Officer/Human Resources Director – 15%
Finance Manager – 10%
Communications Specialist – 10%

The Salaries budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 149,723
FY 2024 Budget request	$ 158,650
Increase (Decrease)	$ 8,927

The primary reason for the increase is a reflection of employee progression in the approved compensation plan for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**SEWER FUND**
Description:	**IMRF**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**12-00-00-1-4040**

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

Effective January 1, 2024, the Village's portion was 10.13%.

The IMRF budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 16,185
FY 2024 Budget request	$ 16,071
Increase (Decrease)	$ (114)

The primary reason for the decrease is based upon the Village's IMRF percentage is decreasing from 10.81% to 10.13%, effective January 1, 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**SEWER FUND**
Description:	**FICA Matching**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**12-00-00-1-4090**

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

The FICA Matching budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 11,454
FY 2024 Budget request	$ 12,137
Increase (Decrease)	$ 683

The primary reason for the increase is a reflection of employee progression in the approved compensation plan for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**SEWER FUND**
Description:	**Sewer Expense LZ & LC Fee**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**12-00-00-3-4180**

This account is used to pay Lake Zurich and Lake County sewer fees for the Village's Midlothian Road Sewer System.

The Sewer Expense LZ & LC Fee budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 90,000
FY 2024 Budget request	$ 120,000
Increase (Decrease)	$ 30,000

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**SEWER FUND**
Description:	**Contractual Maintenance**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**12-00-00-3-4181**

This account is used to pay for external repairs as related to the lift stations, forcemain and sanitary sewer, as follows:

Sewer Maintenance	$ 10,400
Consultant	$ 8,000
	$ 18,400

The Contractual Maintenance budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 18,400
FY 2024 Budget request	$ 18,400
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**SEWER FUND**
Description:	**Public Utilities**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**12-00-00-3-4371**

This account is used to pay for the electricity charges related to the operation of both the Kruger Road and School lift station.

The Public Utilities budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 5,000
FY 2024 Budget request	$ 5,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**SEWER FUND**
Description:	**Sewer Rate Study**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**12-00-00-3-4372**

This account was used in 2015 to pay for a sewer rate study conducted by an independent engineering firm. The sewer rate study was last updated in 2019; and an update to the sewer rate study will be needed in 2024.

The Sewer Rate Study budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ 12,000
Increase (Decrease)	$ 12,000

The primary reason for the increase is based upon the need of a sewer rate study in Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**SEWER FUND**
Description:	**Insurance Allocation**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**12-00-00-3-4377**

This account allocates the insurance expense between the General Fund and the other Village Funds that incur the insurance expenses: the Community Development Fund, the Parks & Recreation Fund, the Aquatic Center Fund and the Sewer Fund.

The Insurance Allocation budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 26,375
FY 2024 Budget request	$ 26,375
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**SEWER FUND**
Description:	**Sanitary Sewer Supplies**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**12-00-00-5-4573**

This account is used to pay for commodities purchases related to sanitary sewer projects and maintenance.

The Sanitary Sewer Supplies budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 5,000
FY 2024 Budget request	$ 5,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**SEWER FUND**
Description:	**Vehicle/Equipment Supplies**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**12-00-00-5-4574**

This account is used to pay for commodities purchases related to supplies for the sewer truck, Vac truck and other sewer equipment.

The Vehicle/Equipment Supplies budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 2,000
FY 2024 Budget request	$ 2,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**SEWER FUND**
Description:	**Engineering Services**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**12-00-00-8-4600**

This account is used to pay for engineering services for related to sewer infrastructure.

The Engineering Services budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 1,000
FY 2024 Budget request	$ 1,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**SEWER FUND**
Description:	**Pump Replacement**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**12-00-00-8-4891**

The account is used to plan for the replacement of pumps for the Kruger Road and School lift stations. There are two pumps in each lift station and these pumps have a useful life of 8 to 15 years.

FY 2023 Budget request	$ 30,000
FY 2024 Budget request	$ 30,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**SEWER FUND**
Description:	**Manhole Rehabilitation**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**12-00-00-8-4892**

This account is used to pay for manhole rehabilitation to eliminate inflow and infiltration to the sanitary sewer.

The Manhole Rehabilitation budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 10,000
FY 2024 Budget request	$ 10,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**SEWER FUND**
Description:	**Sewer Lining**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**12-00-00-8-4893**

This account is used to pay for the lining of portions of the sanitary sewer system to eliminate inflow and infiltration to the sanitary sewer system.

The Sewer Lining budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 22,000
FY 2024 Budget request	$ 22,000
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**SEWER FUND**
Description:	**Equipment**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**12-00-00-8-4894**

This account is used to pay for sewer equipment.

The Equipment budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ -
FY 2024 Budget request	$ -
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**SEWER FUND**
Description:	**Other Improvements**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**12-00-00-8-4895**

This account is used to pay for other improvements as related to the lift stations and sanitary sewer system.

The Other Improvements budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 3,500
FY 2024 Budget request	$ 3,500
Increase (Decrease)	$ -

There is no change for Fiscal Year 2024.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**SEWER FUND**
Description:	**Connection Fees Paid - Lake Zurich**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**12-00-00-8-4896**

This account is used to pay Lake Zurich connection fees as new users connect to the Village's sanitary sewer system. These fees are collected on the building permit and are a pass through to Lake Zurich. The revenue received is recorded in account number 12-00-00-4-3794 - Connection Fee Revenue - Lake Zurich.

The Connection Fees Paid budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 13,125
FY 2024 Budget request	$ -
Increase (Decrease)	$ (13,125)

The primary reason for the decrease relates to the change in anticipated building activity in Fiscal Year 2024, as compared to Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**SEWER FUND**
Description:	**Connection Fees Paid - Lake County**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**12-00-00-8-4898**

This account is used to pay Lake County connection fees as new users connect to the Village's sanitary sewer system. These fees are collected on the building permit and are a pass through to Lake County. The revenue received is recorded in account number 12-00-00-4-3795 - Connection Fee Revenue - Lake County.

The Connection Fees Paid budget request changed from the prior year budget, as follows:

FY 2023 Budget request	$ 12,090
FY 2024 Budget request	$ -
Increase (Decrease)	$ (12,090)

The primary reason for the decrease relates to the change in anticipated building activity in Fiscal Year 2024, as compared to Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**SEWER FUND**
Description:	**Admin. Reservation Fee Paid - Lake Zurich**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**12-00-00-8-4899**

This account is used to pay Lake Zurich admin. reservation fee as new users connect to the Village's sanitary sewer system. These fees are collected on the building permit and are a pass through to Lake Zurich. The revenue received is recorded in account number 12-00-00-4-3796 - Admin. Reservation Fee Revenue - Lake Zurich.

The Admin. Reservation Fee Paid - Lake Zurich budget request changed from the prior year, as follows:

FY 2023 Budget request	$	1,260
FY 2024 Budget request	$	-
Increase (Decrease)	$	(1,260)

The primary reason for the decrease relates to the change in anticipated building activity in Fiscal Year 2024, as compared to Fiscal Year 2023.

MAINTENANCE AND OPERATIONS BUDGET
2024 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE

Fund:	**SEWER FUND**
Description:	**Advance User Fee Paid - Lake Zurich**
Priority:	**1.1 Prioritize a Safe and Secure Community** **1.4 Prioritize Modernization of Infrastructure** **1.5 Prioritize a Healthy Community and Environment**
Account Number:	**12-00-00-8-4900**

This account is used to pay Lake Zurich advance user fee as new users connect to the Village's sanitary sewer system. These fees are collected on the building permit and are a pass through to Lake Zurich. The revenue received is recorded in account number 12-00-00-4-3797 - Advance User Fee Revenue - Lake Zurich.

The Advance User Fee Paid - Lake Zurich budget request changed from the prior year, as follows:

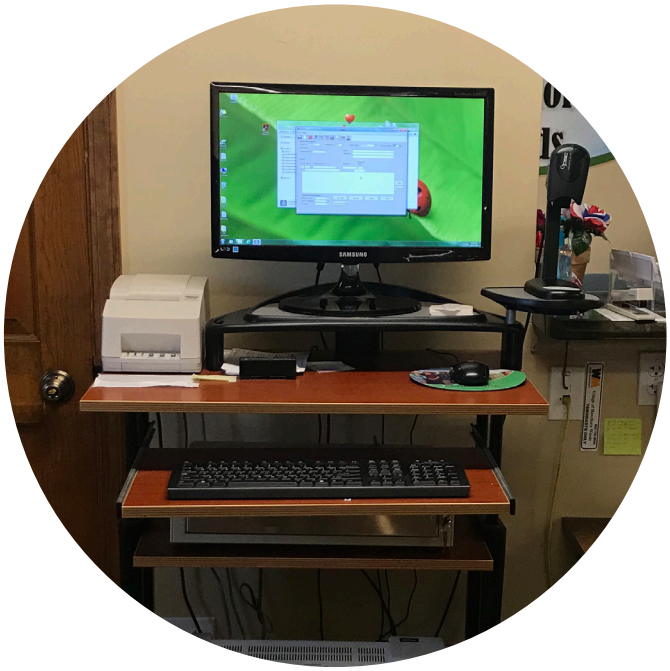
FY 2023 Budget request	$	7,500
FY 2024 Budget request	$	-
Increase (Decrease)	$	(7,500)

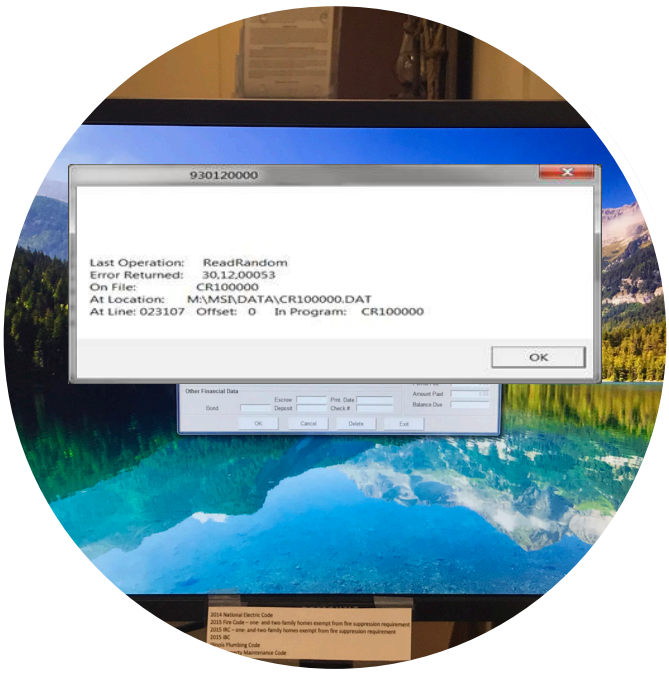
The primary reason for the decrease relates to the change in anticipated building activity in Fiscal Year 2024, as compared to Fiscal Year 2023.

Village of Hawthorn Woods

CAPITAL IMPROVEMENT FUND









CAPITAL IMPROVEMENT FUND

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
6,305	-	-	Insurance Reimbursement	-	-
43,053	37,801	-	Intergovernmental		
5	45	1,000	Interest	3,000	3,000
49,363	37,846	1,000	**Total Revenues**	3,000	3,000

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
141,763	85,775	332,343	Capital Outlay	179,750	1,240,152
141,763	85,775	332,343	**Total Expenditures**	179,750	1,240,152
125,000	150,000	330,000	**Transfer from General Fund**	60,000	-
-	-	-	**Transfer from Community Dev**	-	-
32,601	102,071	(1,343)	**Net Change in Fund Balance**	(116,750)	(1,237,152)
40,628	142,699	141,356	**Fund Balance as of 12/31**	24,606	(1,212,546)
			Assigned - Roads	-	-
			Assigned - Equipment Replace	-	-
			Assigned - ADA Projects	-	-
			Assigned - Bike Path Grant	-	-
			Assigned - Flood Remediation	-	-
			Assigned - Future Matching Grants	-	-
			Available Fund Balance	24,606	(1,212,546)

Significant Changes

• Each project has a detailed schedule that outlines the plan by significant category. The Village has insufficient available funding to meet its 5-year capital plan. A new sustainable revenue source must be implemented to adequately fund the capital plan.

Capital Improvement Plan

Project	Fund	2024	2025	2026	2027	2028
Available Funding Sources:						
Interest Income		$ 3,000	$ 3,000	$ 50	$ 50	$ 50
Transfer from Other Funds		$ 60,000	$ -	$ -	$ -	$ -
Available Fund Balance		$ 141,356	$ -	$ -	$ -	$ -
Total Available Funding		$ 204,356	$ 3,000	$ 50	$ 50	$ 50
Capital Expenditures Needed:						
ADMINISTRATION DEPARTMENT:						
Special Census	CIP			$ 134,000		
Meeting Chairs for Barn	CIP	$ 5,000				
	Totals	**$ 5,000**	**$ -**	**$ 134,000**	**$ -**	**$ -**
PLANNING, BUILDING & ZONING DEPARTMENT:						
Office Expansion	CIP		$ 27,500			
Building Department Vehicle Replacement	CIP		$ 40,000			
Comprehensive Plan Update	CIP		$ 65,000	$ 65,000		
	Totals	**$ -**	**$ 132,500**	**$ 65,000**	**$ -**	**$ -**
FINANCE DEPARTMENT:						
None						
	Totals	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Capital Improvement Plan

Project	Fund	2024	2025	2026	2027	2028
MUNICIPAL BUILDINGS						
	CIP		$ 4,532			
Village Hall Cedar Siding Replacement	Grants		$ 101,000			
Public Works Additional Cold Storage (30' x 80')	CIP/Grants	$ 160,000				
Aquatic Center Generator	CIP		$ 87,241			
PW Parking Lot Improvement	CIP					$ 203,940
PW Building Expansion	CIP			$ 612,850		
Village Hall Door Replacement	CIP		$ 12,236	$ 26,377		
Village Hall Flooring Replacement	CIP		$ 35,123	$ 16,995		
Public Works Roof Replacement	CIP		$ 309,000			
Public Works Gate North	CIP		$ 21,640			
Public Works Shop Mezzanine	CIP			$ 12,622		
Totals		**$ 160,000**	**$ 570,772**	**$ 668,844**	**$ -**	**$ 203,940**
POLICE DEPARTMENT:						
Vehicle Replacement	CIP		$ 58,000			
Squad Video Camera Replacement	CIP		$ 6,500	$ 6,500	$ 6,500	
Electronic Citation Printers	CIP		$ 10,000			
Radar Trailer Replacement	CIP		$ 20,000			
Police Body Cameras	Grants	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000
Ballistic Vests and Rifle Plates	Grants		$ 23,000			$ 12,000
Starcom Radios	CIP		$ 16,000	$ 16,000	$ 16,000	$ 8,000
Totals		**$ 12,000**	**$ 145,500**	**$ 34,500**	**$ 34,500**	**$ 32,000**

Capital Improvement Plan

Project	Fund	2024	2025	2026	2027	2028
PUBLIC WORKS:						
Trucks	CIP		$ 40,000	$ 210,000	$ 48,510	$ 48,510
Enloader	CIP			$ 120,000		
Backhoe	CIP					
Sweeper Brush	CIP		$ 10,100			
Totals		**$ -**	**$ 50,100**	**$ 330,000**	**$ 48,510**	**$ 48,510**
PARKS:						
Indian Creek Nature Preserve	Grants	12,800	$ -	$ -	$ -	$ -
Village Hall ADA Ramp Replacement	Special Rec		$ 152,670			
ADA Compliance Plan Implementation	Special Rec	$ 128,000				
Heritage Oaks Park	CIP					
Land Conservation/Wetland Maintenance Plan	Grants	$ 5,000				
Parks Equipment	CIP		$ 6,200	$ 38,500		
Tennis Court Repair	CIP					
Laminate 72" Round Tables	Special Rec		$ 5,000			
Metal Park Picnic Tables	Special Rec		$ 5,120	$ 5,120		
Community Park Parking Lot Renovation	Grants	$ 313,665				
Totals		**$ 459,465**	**$ 168,990**	**$ 43,620**	**$ -**	**$ -**

Capital Improvement Plan

Project	Fund	2024	2025	2026	2027	2028
ROADS, DRAINAGE, & RIGHT OF WAYS:						
2023 Road Program	Road Program	$ 1,080,000	$ 540,142	$ 491,500	$ 329,000	$ 352,000
Road Program - Routine Maintenance	Road Program	$ 90,000	$ 90,000	$ 90,000	$ 300,000	$ 300,000
Indian Creek Road Project (LCCOM funded)	CIP	$ 95,500				
Acorn Drive Project (LCCOM funded)	CIP		$ 35,500	$ 70,800		
Sign replacement plan	Motor Fuel Tax	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Crack sealing program	Motor Fuel Tax	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Street patching	Motor Fuel Tax	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000
Route 22 bike path (20% match)	CIP					
Storm Sewer Replacement	CIP		$ 283,250	$ 449,801		
Culvert Replacement	Road Program	$ 200,000		$ 449,801		
Choker Bridge Wall Replacement	CIP		$ 25,750		$ 748,500	
Indian Creek Stream Bank Stabilization	Road Program	$ 250,000				
Totals		**$ 1,835,500**	**$ 1,094,642**	**$ 1,671,902**	**$ 1,497,500**	**$ 772,000**
TECHNOLOGY						
Copier Leasing	CIP	$ 11,250	$ 11,250	$ 11,250		
Police Records Software	CIP	$ 12,000	$ 12,000			
Station Dispatch Monitoring	CIP					
Computer Replacement	CIP		$ 103,330			
AC AV Upgrade	CIP					
Totals		**$ 23,250**	**$ 126,580**	**$ 11,250**	**$ -**	**$ -**
SEWER:						
Pump Replacement	Sewer	$ 30,900				
Totals		**$ 30,900**	**$ -**	**$ -**	**$ -**	**$ -**
Summary						
	CIP	$ 179,750	$ 1,240,152	$ 1,790,695	$ 819,510	$ 260,450
	Grants	$ 447,465	$ 136,000	$ 12,000	$ 12,000	$ 24,000
	Special Rec	$ 128,000	$ 162,790	$ 5,120	$ -	$ -
	Motor Fuel Tax	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000
	Road Program	$ 1,620,000	$ 630,142	$ 1,031,301	$ 629,000	$ 652,000
	Sewer	$ 30,900	$ -	$ -	$ -	$ -
Capital Improvement Plan Total Expenditures		$ 2,526,115	$ 2,289,084	$ 2,959,116	$ 1,580,510	$ 1,056,450
Grand Total - 5 Year Capital Plan						$ 10,411,275
Capital Improvement Plan Fund Excess (Deficiency) of Funding Sources Over Capital Expenditures		$ 24,606	$ (1,237,152)	$ (1,790,645)	$ (819,460)	$ (260,400)

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Economic Development

Description: File Scanning

Account Number: 90-60-00-8-4890

2024 - Scanning of house files
2025 - Scanning of house files

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services		$ 25,000				$ 25,000
Construction		$ 2,500				$ 2,500
Equipment						
Contingency						
Subtotal		$ 27,500				**$ 27,500**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Building Department

Description: Building Department Vehicle Replacement

Account Number: 90-60-00-8-4890

Replace the Building Department vehicle. This vehicle is used by the Building Inspector/Code Enforcement Officer on a daily basis.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction						
Equipment		$ 40,000				$ 40,000
Contingency						
Subtotal		$ 40,000				**$ 40,000**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Building Department

Description: Comprehensive Plan Update

Account Number:

Update to the overall Comprehensive Plan for the Village. The last update was 2014 and numerous items are outdated.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services		$ 65,000	$ 65,000			$ 130,000
Construction						
Equipment						
Contingency						
Subtotal		$ 65,000	$ 65,000			$ 130,000

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative



Fund: Capital Improvement Plan

Department: Municipal Buildings

Description: Furnace & AC Replacement

Account Number: 90-45-00-8-4890

2025 - Future furnace and Air Conditioner for Village Hall barn.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction						
Equipment		$ 4,532				$ 4,532
Contingency						
Subtotal		$ 4,532				**$ 4,532**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Municipal Buildings

Description: Village Hall Cedar Siding Replacement (fiber cement)

Account Number: 90-45-00-8-4890



2025 - Replace cedar siding on Village Hall/Police Department.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction		$ 101,000				$ 101,000
Equipment						
Contingency						
Subtotal		$ 101,000				**$ 101,000**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Municipal Buildings

Description: Public Works Additional Cold Storage (30' x 80')

Account Number: 90-45-00-8-4890



2024 - State of Illinois committed $104,000 of funding in 2020 for new cold storage building. The State of Illinois approved the grant agreement in 2023 so construction will start in 2023. Total cost of construction is expected to be $160,000 of which the Village is receiving $104,000 in grant funding. If Village funding is not available, the scope of the project must be reduced.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction	$ 160,000					$ 160,000
Equipment						
Contingency						
Subtotal	$ 160,000					**$ 160,000**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Municipal Buildings

Description: Aquatic Center Generator

Account Number: 90-45-00-8-4890



2025 - Purchase permanent generator for Aquatic Center in order to operate all building functions, including lights, furnaces, showers, etc. The generator is not sized to operate pool equipment. If we were to size it to operate pool equipment, we would need to install two generators and the cost would exceed $150,000 for the generators. Additionally, to install two generators, the gas main to the building would have to be upgraded. The $150,000 doesn't include the cost to upgrade the gas main to the building.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction						
Equipment		$ 87,241				$ 87,241
Contingency						
Subtotal		$ 87,241				**$ 87,241**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Municipal Buildings

Description: Public Works Parking Lot

Account Number: 90-45-00-8-4890



2028 - Expand and replace Public Works parking lot, including engineering. The Village's Pavement Management Report programs this improvement in Fiscal Year 2037.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services					$ 20,394	$ 20,394
Construction					$ 183,546	$ 183,546
Equipment						
Contingency						
Subtotal					$ 203,940	**$ 203,940**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Municipal Buildings

Description: Public Works Building Expansion

Account Number: 90-45-00-8-4890



2026 - Expand Public Works building.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services			$ 61,285			$ 61,285
Construction			$ 551,565			$ 551,565
Equipment						
Contingency						
Subtotal			$ 612,850			**$ 612,850**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Municipal Buildings

Description: Village Hall/Police Department Door Replacement

Account Number: 90-45-00-8-4890



Replace Interior Village Hall/Police Department Doors

2025 - Lobby to Barn Double Doors ($12,236)
2026 - Village Hall Lobby Restrooms ($7251)
2025 - Building Department Lobby ($3,150)
2025 - Police Department Garage to building ($3,740)

5 Year Projected Expenditures

Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction		$ 12,236	$ 26,377			$ 38,613
Equipment						
Contingency						
Subtotal		$ 12,236	$ 26,377			**$ 38,613**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative



Fund: Capital Improvement Plan

Department: Municipal Buildings

Description: Village Hall Flooring Replacement

Account Number: 90-45-00-8-4890

2025 - Replace second floor carpet. Work to be performed by a contractor.
2026 - Replace building department carpet. Work to be performed by a contractor.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction		$ 35,123	$ 16,995			$ 52,118
Equipment						
Contingency						
Subtotal		$ 35,123	$ 16,995			**$ 52,118**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative



Fund: Capital Improvement Plan

Department: Municipal Buildings

Description: Public Works Roof Replacement

Account Number: 90-45-00-8-4890

2025 - Replace the roof on the Public Works building. It has been leaking for many years and cannot be repaired.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction		$ 309,000				$ 309,000
Equipment						
Contingency						
Subtotal		$ 309,000				**$ 309,000**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative



Fund: Capital Improvement Plan

Department: Municipal Buildings

Description: Public Works North Gate Replacement

Account Number: 90-45-00-8-4890

2025 - Replace the existing manual gate with an automatic gate that will operate with opener. The replacement of this gate will provide more efficient use of the Public Works yard and provide an additional element of safety to the Public Works yard.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction		$ 21,640				$ 21,640
Equipment						
Contingency						
Subtotal		$ 21,640				**$ 21,640**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative



Fund: Capital Improvement Plan

Department: Municipal Buildings

Description: Shop Mezzanine w/ Stairs

Account Number: 90-45-00-8-4890

2025 - Purchase and install a shop mezzanine for the mechanic to store parts, tools, equipment for fleet maintenance. This would consolidate mechanic's space, make the area more efficient and improve safety in the shop.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction			$ 12,622			$ 12,622
Equipment						
Contingency						
Subtotal			$ 12,622			**$ 12,622**

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative



Fund: Capital Improvement Plan

Department: Police Department

Description: Vehicle Replacement

Account Number: 90-20-00-8-4890

Purchase of new squad cars.

5 Year Projected Expenditures

Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction						
Equipment		$ 58,000				$ 58,000
Contingency						
Subtotal		$ 58,000				**$ 58,000**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Police Department

Description: Squad Video Camera Replacement

Account Number: 90-20-00-8-4890



The use of squad car video increases officer safety, professionalism and performance, assists with complaints concerning police practices, reduces investigation time and provides an accurate record of police encounters.

5 Year Projected Expenditures

Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction						
Equipment		$ 6,500	$ 6,500	$ 6,500		$ 19,500
Contingency						
Subtotal		$ 6,500	$ 6,500	$ 6,500		**$ 19,500**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Police Department

Description: Electric Citation Printers

Account Number: 90-20-00-8-4890



As in-squad car technology continues to improve officers will be able to quickly scan a driver's license and print a citation from their squad car. This will reduce the time of a traffic stop which will improve efficiency as well as officer and motorist safety. This budget provides for 6 printers - (one for each squad car.)

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction						
Equipment		$ 10,000				$ 10,000
Contingency						
Subtotal		$ 10,000				**$ 10,000**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Police Department

Description: Radar Trailer Replacement

Account Number: 90-20-00-8-4890



Residential speeding is a common complaint in Hawthorn Woods. The radar trailer is used to raise awareness and promote travel at safe speeds.

5 Year Projected Expenditures

Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction						
Equipment		$ 20,000				$ 20,000
Contingency						
Subtotal		$ 20,000				**$ 20,000**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Police Department

Description: Police Body Cameras

Account Number: 90-20-00-8-4890



Police body cameras will improve accountability and professionalism as well as provide an accurate account of police activity.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction						
Equipment	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 60,000
Contingency						
Subtotal	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000	**$ 60,000**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Police Department

Description: Ballistic Vests and Rifle Plates

Account Number: 90-20-00-8-4890



Ballistic Vests need to be replaced every 5 years per the manufacturer. We have 10 vests due for replacement in 2024. We will submit for 50% reimbursement through the Patrick Leahy Bulletproof Vest Partnership. We will also be purchasing rifle plates to provide our officers with the highest level of protection during an active shooter event.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction						
Equipment		$ 23,000			$ 12,000	$ 35,000
Contingency						
Subtotal		$ 23,000			$ 12,000	**$ 35,000**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative



Fund: Capital Improvement Plan

Department: Police Department

Description: Starcom Radios

Account Number: 90-20-00-8-4890

Officers use the statewide Starcom21 radio system and use Motorola APX6000 radios programmed for use on the Lake County Starcom21 system. This is a requirement for service with the Lake Zurich PSAP. The increase in 2023 is for two new radios for the new Officers that were hired.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction						
Equipment		$ 16,000	$ 16,000	$ 16,000	$ 8,000	$ 56,000
Contingency						
Subtotal		$ 16,000	$ 16,000	$ 16,000	$ 8,000	**$ 56,000**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative



Fund: Capital Improvement Plan

Department: Public Works

Description: Trucks

Account Number: 90-40-00-8-4890

2025 - Purchase a used 1 ton utility dump truck ($40,000)
2026 - Purchase a 2-ton truck ($210,000) to replace Truck 821.
2027 - Purchase a pick up truck ($48,510) to replace 804.
2028 - Purchase a pick up truck ($48,510) to replace 10.
2029 - Purchase a 1 ton utility dump truck ($168,000) to replace used 1-ton truck and a pick up truck ($48,510) to expand fleet.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction						
Equipment		$ 40,000	$ 210,000	$ 48,510	$ 48,510	$ 347,020
Contingency						
Subtotal		$ 40,000	$ 210,000	$ 48,510	$ 48,510	$ 347,020

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Public Works

Description: Enloader (replacement)

Account Number: 90-40-00-8-4890



2026 - Replace existing endloader with a used enloader. Estimated replacement useful life is 12 years and it will be 20 years old at time of recommended replacement. Purchasing a used enloader reduces the estimated cost of purchase from $212,500 to $120,000.

5 Year Projected Expenditures

Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction						
Equipment			$ 120,000			$ 120,000
Contingency						
Subtotal			$ 120,000			**$ 120,000**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Public Works

Description: Backhoe

Account Number: 90-40-00-8-4890



2024 - Purchase a used backhoe to replace the Village's backhoe that is 35 years old. This piece of equipment has an estimated projected useful life of 12 years. Purchasing a used backhoe reduces the estimated cost of purchase from $137,500 to $90,000.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction						
Equipment						
Contingency						
Subtotal						

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Public Works

Description: Sweeper Gutter Brush

Account Number: 90-40-00-8-4890



2024 - Purchase sweeper gutter brush to be mounted onto skid steer and used to brush stones and sediment off or Village roads. This will assist the Village in meeting NPDES requirements for protecting waterways. It will also be used to sweep the bike paths in Village parks and Village parking lots.

5 Year Projected Expenditures

Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction						
Equipment		$ 10,100				$ 10,100
Contingency						
Subtotal		$ 10,100				**$ 10,100**

VILLAGE OF HAWTHORN WOODS
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Parks

Description: Indian Creek Nature Preserve

Account Number: 90-11-00-8-4890



2024 - Seek funding to open Indian Creek Nature Preserve to the public.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land (Trees & Plantings)						$ -
Professional Services	$ 10,000					$ 10,000
Construction (Boardwalks)	$ 1,000					$ 1,000
Equipment	$ 1,800					$ 1,800
Contingency						$ -
Subtotal	$ 12,800	$ -	$ -	$ -	$ -	**$ 12,800**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative



Fund: Capital Improvement Plan

Department: Municipal Buildings

Description: Village Hall ADA Ramp Replacement

Account Number: 90-11-00-8-4890

2025 - Replace and re-design Village Hall ADA ramp.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services		$ 15,268				$ 15,268
Construction		$ 137,402				$ 137,402
Equipment						
Contingency						
Subtotal		$ 152,670				**$ 152,670**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Parks

Description: ADA Compliance Plan

Account Number: 90-11-00-8-4890



We would utilize these funds to complete projects set out in the Villages' Accessibility Audit adopted in December of 2014.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services	$ 15,000					$ 15,000
Construction	$ 23,000					$ 23,000
Equipment	$ 90,000					$ 90,000
Contingency						
Subtotal	$ 128,000					**$ 128,000**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Parks

Description: Heritage Oaks Park

Account Number: 90-11-00-8-4890

2024 - Tuck-point retaining wall

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction						
Equipment						
Contingency						
Subtotal						

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative



Fund: Capital Improvement Plan

Department: Parks

Description: Land Conservation/Wetland Management Program

Account Number: 90-11-00-8-4890

Create a strategic plan for land conservation for open space and Village-owned wetland maintenance.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services	$ 5,000					$ 5,000
Construction						
Equipment						
Contingency						
Subtotal	$ 5,000					**$ 5,000**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative



Fund: Capital Improvement Plan

Department: Parks

Description: Equipment Replacement

Account Number: 90-11-00-8-4890

2024 - Purchase of a new Toro 2040 Z (Zero Turn) Ball Field Groomer. This ball-field groomer will improve the appearance and longevity of our athletic fields. It will reduce the man-hours and equipment necessary to maintain seven ball-fields; it will serve to reduce fuel-consumption and the need for larger equipment. This will result in direct savings to the Village.

2025 John Deere 50G Mini Excavator

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction						
Equipment		$ 6,200	$ 38,500			$ 44,700
Contingency						
Subtotal		$ 6,200	$ 38,500			**$ 44,700**

CAPITAL BUDGET PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Parks

Description: Tennis Court Repairs

Account Number: 90-11-00-8-4890



2024 - Resurface and repair 2 tennis courts at Heritage Oaks Park
2026- Resurface and repair 2 tennis courts at Highview Park
2025 - Resurface 2 tennis courts at Community Park. Overlay with Pickleball courts.

5 Year Projected Expenditures

Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction						
Equipment						
Contingency						
Subtotal						

CAPITAL BUDGET PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Parks

Description: Laminate 72"in. Rd. Tables (10)

Account Number: 90-11-00-8-4890



2024 - Purchase 12 72" round tables.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction						
Equipment		$ 5,000				$ 5,000
Contingency						
Subtotal		$ 5,000				**$ 5,000**

CAPITAL BUDGET PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Parks

Description: Metal Park Picnic Tables

Account Number: 90-11-00-8-4890



2024 - Replace 8 picnic tables
2025 - Replace 8 picnic tables

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction						
Equipment		$ 5,120	$ 5,120			$ 10,240
Contingency						
Subtotal		$ 5,120	$ 5,120			**$ 10,240**

CAPITAL BUDGET PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Parks

Description: Community Park Parking Lot Renovation

Account Number: 90-11-00-8-4890



2024 - State of Illinois committed $318,000 of funding in 2022 for replacement of Community Park parking lot. The State of Illinois has not yet provided the grant agreement so construction can't start. The Village has already expended $4335 in pavement cores.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services	$ 36,865					$ 36,865
Construction	$ 276,800					$ 276,800
Equipment						
Contingency						
Subtotal	$ 313,665					**$ 313,665**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Roads, Drainage, & Rights of Ways

Description: Road Program (resurfacing/ribbons)

Account Number: 27-00-00-3-4154



2024 - 2028 - The road referendum will provide approximately $900,000 of funding per year starting in Fiscal Year 2023. $200,000 to $300,000 is planned for routine maintenance, although routine maintenace will be funded through MFT for the first few years.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services	$ 123,000	$ 85,615	$ 30,000	$ 32,028	$ 52,387	$ 323,030
Construction	$ 957,000	$ 454,527	$ 461,500	$ 296,972	$ 299,613	$ 2,469,612
Equipment						
Contingency						
Subtotal	$ 1,080,000	$ 540,142	$ 491,500	$ 329,000	$ 352,000	**$ 2,792,642**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Roads, Drainage, & Rights of Ways

Description: Road Program (routine maintenance)

Account Number: 27-00-00-3-4181



2024 - 2028 - The road referendum will provide approximately $900,000 of funding per year of which approximately 80% will be used for capital road projects and 20% will be used for road maintenance. We recommend $200,000 of funding in 2024 through 2026 with $300,000 reommended each year after that. We will pay for the first few years of maintenance with MFT funds.

5 Year Projected Expenditures

Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction	$ 90,000	$ 90,000	$ 90,000	$ 300,000	$ 300,000	$ 870,000
Equipment						
Contingency						
Subtotal	$ 90,000	$ 90,000	$ 90,000	$ 300,000	$ 300,000	**$ 870,000**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Roads, Drainage, & Rights of Ways

Description: Indian Creek Road Project (LCCOM funded)

Account Number: 90-27-00-8-4890 $82,500
27-00-00-3-4329 $13,000



Indian Creek Road is classified as a Federal Aid Urban (FAU) route and is included in the Lake County Council of Mayors (LCCOM) Surface Transportation Project (STP) program for year 2024, which makes this project eligible for 80% funding. The total cost of the project is estimated to be $315,000. STP funds will fund slightly less than 80% because the engineer's estimate has gone up since the Village requested funding. Once we know the bid cost of the project, we will ask LCCOM to increase funding to cover any overage. The Village pays 100% of design and construction engineering upfront ($27,500) with IDOT reimbursing the Village 80% ($22,000) and IDOT pays 100% of construction with the Village reimbursing the Village's share of 20% ($55,000). There is an additional cost to the Village of $13,000 that is not funded by LCCOM due to anticipated increase in cost.

5 Year Projected Expenditures

Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services	$ 27,500					$ 27,500
Construction	$ 68,000					$ 68,000
Equipment						
Contingency						
Subtotal	$ 95,500					**$ 95,500**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Roads, Drainage, & Rights of Ways

Description: Acorn Drive Project (LCCOM funded)

Account Number: 90-28-00-8-4890



Acorn Drive from Old McHenry Road to Bruce Circle North to Brierwoods into Lake Zurich is included for recommendation to be funded with STP funds through the Lake County Council of Mayors in 2026 with mostly a grind and overlay and a portion expected to be full depth HMA surface removal & replacement with 80% or the costs being paid for with STP funds. Requested funding is $312,600 with the Village's portion expected to be $77,900.

The Village pays 100% of design and construction engineering upfront ($35,500) with IDOT reimbursing the Village 80% ($28,400) and IDOT pay 100% of construction with the Village reimbursing IDOT the Village's share of 20% ($70,800).

5 Year Projected Expenditures

Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services		$ 35,500				$ 35,500
Construction			$ 70,800			$ 70,800
Equipment						
Contingency						
Subtotal		$ 35,500	$ 70,800			**$ 106,300**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative



Fund: Motor Fuel Tax

Department: Roads, Drainage, & Rights of Ways

Description: Sign Replacement & Control

Account Number: 28-00-00-5-4573

Purchase and installation of various signs, barricades, cones and other traffic control devices.

5 Year Projected Expenditures

Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction						
Equipment	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 50,000
Contingency						
Subtotal	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	**$ 50,000**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Motor Fuel Tax

Department: Roads, Drainage, & Rights of Ways

Description: Crack Sealing Program

Account Number: 28-00-00-3-4152



Utilize MFT funds for crack sealing until the Village collects enough new road funding for future maintenance.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000
Equipment						
Contingency						
Subtotal	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	**$ 250,000**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Motor Fuel Tax

Department: Roads, Drainage, & Rights of Ways

Description: Street Patching

Account Number: 28-00-00-3-4151



Utilize MFT funds for pavement patching until the Village collects enough new road funding for future maintenance.

5 Year Projected Expenditures

Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 300,000
Equipment						
Contingency						
Subtotal	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	**$ 300,000**

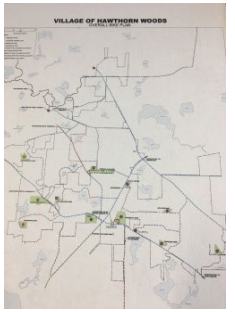
CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Roads, Drainage, & Rights of Ways

Description: Route 22 Bike Path (20% Match)

Account Number: 90-28-00-8-4890



Construct bike path on Route 22 adjacent to Hawthorn Trails. Bike path will be constructed with IDOT Route 22 improvements with the Village paying a 20% match.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction						
Equipment						
Contingency						
Subtotal						

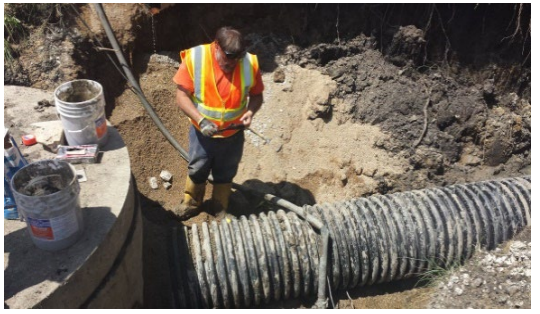
CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Roads, Drainage, & Rights of Ways

Description: Storm Sewer Replacement

Account Number: 90-28-00-8-4890



2025 - Pheasant Run Storm Sewer - concrete pipe failing at the joints.
2026 - Lakeview Storm - corrugated metal pipe, rusting and deteriorating, causing sink holes to form.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services		$ 25,750	$ 40,891			$ 66,641
Construction		$ 257,500	$ 408,910			$ 666,410
Equipment						
Contingency						
Subtotal		$ 283,250	$ 449,801			**$ 733,051**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Roads, Drainage, & Rights of Ways

Description: Misc. Culvert Replacement

Account Number: 27-00-00-3-4154



The culverts under Village roads are deteriorating and will require replacement in the near future. Many of them will require engineering and permitting from Army Corps of Engineering, adding cost and time for permitting, to the process of replacing them.
2024 - Indian Creek (one 80" diameter culvert), Streambank stabilization is required at an estimated cost of $250,000.
2027 - Elm Drive (four 52" x 36" culverts)

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services	$ 40,000			$ 108,500		$ 108,500
Construction	$ 160,000			$ 640,000		$ 640,000
Equipment						
Contingency						
Subtotal	$ 200,000			$ 748,500		**$ 948,500**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Roads, Drainage, & Rights of Ways

Description: Choker Wall Replacement (x 6)

Account Number: 90-28-00-8-4890



The walls of the 3 choker bridges are deteriorating. There are two walls per choker bridge for a total of six walls that need to be repaired and tuck pointed with a capstone installed. The three bridges are Deer Point, Darlington (north) and North Trail.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction		$ 25,750				$ 25,750
Equipment						
Contingency						
Subtotal		$ 25,750				**$ 25,750**

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Roads, Drainage, & Rights of Ways

Description: Indian Creek Stream Bank Stabilization

Account Number: 90-27-00-8-4890



Parts of Indian Creek are beginning to cause erosion adjacent to Indian Creek Road. If the streambank isn't stabilized, this may eventually cause Indian Creek to compromise Indian Creek Road. It is recommended that this project be constructed the same year as the Indian Creek culvert replacement.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services	$ 42,000					$ 42,000
Construction	$ 208,000					$ 208,000
Equipment						
Contingency						
Subtotal	$ 250,000					**$ 250,000**

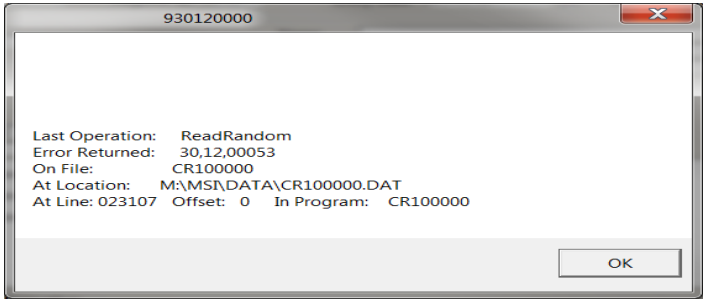
VILLAGE OF HAWTHORN WOODS
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Technology

Description: Printer Leasing

Account Number: 90-17-00-8-4890



The Village is leasing three new copiers and paying for maintenance on one copier and the KIP plotter. The Village pays a monthly fee for these items.

5 Year Projected Expenditures

Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction						
Equipment	$ 11,250	$ 11,250	$ 11,250			$ 33,750
Contingency						
Subtotal	$ 11,250	$ 11,250	$ 11,250			$ 33,750

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Technology

Description: Police Records Software

Account Number: 90-17-00-8-4890



This project provides for the police records software annual lease fee.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction						
Equipment	$ 12,000	$ 12,000				$ 24,000
Contingency						
Subtotal	$ 12,000	$ 12,000				$ 24,000

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Technology

Description: Station Dispatch Monitoring

Account Number: 90-17-00-8-4890



This project provides for the ability to monitor dispatch over existing speakers in the police station.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction						
Equipment		$ 9,500				$ 9,500
Contingency						
Subtotal		$ 9,500				$ 9,500

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Technology

Description: Computer Replacement

Account Number: 90-17-00-8-4890



This project provides for the replacement of all employee computers.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services		$ 33,440				$ 33,440
Construction						
Equipment		$ 69,890				$ 69,890
Contingency						
Subtotal		$ 103,330				$ 103,330

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Technology

Description: Aquatic Center AV System Upgrade

Account Number: 90-17-00-8-4890



This project provides for upgrades to the Aquatic Center AV system.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction						
Equipment		$ 10,000				$ 10,000
Contingency						
Subtotal		$ 10,000				$ 10,000

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Administration

Description: Special Census

Account Number: 90-17-00-8-4890

Due to the continued and anticipated housing/population growth in the Village, a Special Census is included in the CIP. The Special Census will provide additional per capita funds from the State of Illinois.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services			$ 134,000			$ 134,000
Construction						
Equipment						$ -
Contingency						
Subtotal			$ 134,000			$ 134,000

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative



Fund: Capital Improvement Plan

Department: Administration

Description: Special Census

Account Number: 90-17-00-8-4890

Due to the continued and anticipated housing/population growth in the Village, a Special Census is included in the CIP. The Special Census will provide additional per capita funds from the State of Illinois.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						$ 134,000
Construction						
Equipment	$ 5,000					$ 5,000
Contingency						
Subtotal	$ 5,000					$ 5,000

CAPITAL IMPROVEMENT PROJECT
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Sewer

Description: Pump Replacement

Account Number: 12-00-00-8-4891

2024 - Replace one of the pumps at the School lift station.

5 Year Projected Expenditures						
Expense Category	2024	2025	2026	2027	2028	TOTAL
Land						
Professional Services						
Construction						
Equipment	$ 30,900					$ 30,900
Contingency						
Subtotal	$ 30,900					$ 30,900

Municipal Building Equipment Inventory

Location/Description	Type	Year	Manufacturer
Community Park			
Water Heater	10 Gallon	2013	Rheem
Well Pump	5HP	2016	Franklin Electric
Well Pump Variable Frequency Drive	Aquavar Solo2	2016	Goulds
Heritage Oaks Baseball Pavilion			
Water Heater	30 Gallon Water Heater	2014	Rheem
Heritage Oaks Soccer Pavilion			
Water Heater	30 Gallon Water Heater	2014	Rheem
Irrigation Pressure Pump	Irrigation Pressure Pump Motor	2006	Baldor-Reliance
Aquatic Center			
Furnaces and Air Conditioners			
Furnace #1 (Pump Room)	91%AFUE Nat Gas Furnace	2007	TempStar
Furnace #2 (Com. Rm Supply Rm.)	91%AFUE Nat Gas Furnace	2007	TempStar
Furnace #3 (Com. Rm Supply Rm.)	91%AFUE Nat Gas Furnace	2007	TempStar
Furnace #4 (East com. Rm. Closet)	91%AFUE Nat Gas Furnace	2007	TempStar
Men's Locker Room Heater	5kw electric space heater	2007	Dayton
Women's Locker Room Heater	5kw electric space heater	2007	Dayton
Mechanical Room Heater	5kw electric space heater	2007	Dayton
Pump Room Heater	84% AFUE Furnace	2007	Reznor
Air Conditioner #1	R410a AC Unit - 5 Ton	2007	TempStar
Air Conditioner #2	R410a AC Unit - 5 Ton	2007	TempStar
Air Conditioner #3	R410a AC Unit - 5 Ton	2007	TempStar
Air Conditioner #4	R410a AC Unit - 4 Ton	2007	TempStar
Pump Room Heater	93% AFUE Nat Gas Furnace	2013	Carrier
Pool Heaters			
Activity Pool Heater		2013	Raypak
Lap Pool Heater		2013	Raypak
Water Heaters			
Water Heater (Com. Rm.)	Tall Electric Water Heater - 40 Gallon	2016	Rheem
Shower Water Heater	Ultra HE DV Nat Gas Water Heater	2007	Lochinvar
Circulator Pump	1hp Circulating Pump	2017	Taco

Municipal Building Equipment Inventory

Location/Description	Type	Year	Manufacturer
Aquatic Center - Continued			
Variable Frequency Drives			
Speed Slide VFD	Variable Frequency Drive	2010	Danfoss
Flume Slide VFD	Variable Frequency Drive	2010	Danfoss
Feature VFD	Variable Frequency Drive	2010	Danfoss
Activity Pool VFD	Variable Frequency Drive	2010	Danfoss
Lap Pool VFD	Variable Frequency Drive	2010	Danfoss

Municipal Building Equipment Inventory

Location/Description	Type	Year	Manufacturer
Pool Pumps			
Speed slide	3ph 10hp cont. duty motor	2019	Baldor
Flume Slide	3ph 15hp cont. duty motor	2018	Baldor
Activity Feature	3ph 20hp cont. duty motor	2017	Baldor
Activity Pool	3ph 15hp cont. duty motor	2016	Baldor
Lap Pool	3ph 15hp cont. duty motor	2015	Baldor
Lift Pumps			
Pump 1	3hp Clear Water Lift Pump	Jul-05	Ebara
Pump 2	3hp Clear Water Lift Pump	2020	Ebara
Village Hall			
Furnaces and Air Conditioners			
Booking Room (PD) Furnace	80% AFUE Nat. Gas Furnace	2020	Armstrong Air
PD Office Furnace 1st floor	80% AFUE Nat. Gas Furnace	2019	Armstrong Air
PD Back Office Furnace (2nd Floor)	91% AFUE Nat. Gas Furnace	2019	Armstrong Air
Mayors Office Furnace	80% AFUE Nat. Gas Furnace	2018	Armstrong Air
Village Hall Front Office Furnace	80% AFUE Nat. Gas Furnace	2018	Armstrong Air
West Barn Furnace	95.5% AFUE Nat. Gas Furnace	Nov-12	Payne
East Barn Furnace	91% AFUE Nat. Gas Furnace	2019	Armstrong Air
West Barn Air Conditioner	R22 AC Unit	2019	Armstrong Air
East Barn Air Conditioner	R22 AC Unit	2019	Armstrong Air
Village Hall Front Office Air Conditioner	R22 AC Unit	2018	Armstrong Air
Mayors Office Air Conditioner	R22 AC Unit	2018	Armstrong Air

Municipal Building Equipment Inventory

Location/Description	Type	Year	Manufacturer
PD Front Office Air Conditioner	R22 AC Unit	2018	Armstrong Air
PD Upstairs Air Conditioner	R22 AC Unit	2019	Armstrong Air
PD Booking Room Air Conditioner	R22 AC Unit	2020	Armstrong Air
PD Rear Air Conditioner	R22 AC Unit	2019	Ducane
Village Hall Office Furnace	110,000 BTU 9.5 AFUE Furnace	2014	Armstrong Air
Village Hall Upstairs Air Conditioner	R410 AC Unit - 4 Tons	2014	Armstrong Air

Municipal Building Equipment Inventory

Location/Description	Type	Year	Manufacturer
PD Upstairs Water Heater (2nd Floor)	Direct Vent Nat. Gas	2013	State Select
PD Downstairs Bathroom/Kitchen	Electric Point of Use	1990	A.O. Smith
Village Hall Front Office Water Heater	Natural Gas Water Heater	2010	State Select
Generator-Village Hall Side	Nat. Gas 20KW Generator	2013	Generac
Generator-PD Side	Nat. Gas 60kw Generator	2013	Generac

Kruger Road Lift Station

Lift Station Backup Generator	100kw Diesel Generator	2010	Caterpillar

Public Works

North Garage Heater	80%AFUE Nat. Gas Furnace	1992	Reznor
South Garage Heater	80%AFUE Nat. Gas Furnace	1992	Reznor
Office Furnace	80%AFUE Nat. Gas Furnace	1991	York
Office Air Conditioner	R22 AC unit	1991	York
Water Heater	Natural Gas Water Heater	1991	Rheem
Salt Brine Circulation Pump	Circulator Pump - 2HP	2019	Goulds Water Tech
Well Pump	1.5 HP	1992	Franklin Electric

Village Vehicle and Equipment Replacement Schedule

Vehicle/Equipment	Year	Make and Model	Est. New Replacement Cost	Est. Replacement Year	Est. Replacement Useful Life	Annual Replacement Saving Required
POLICE DEPARTMENT						
SQUAD #300	2019	FORD POLICE INTERCEPTOR	$34,000	2026	7	$4,857.14
SQUAD#301	2015	FORD POLICE INTERCEPTOR	$36,000	2019	4	9000
SQUAD #302	2020	FORD POLICE INTERCEPTOR	$36,000	2024	4	9000
SQUAD #303	2020	FORD POLICE INTERCEPTOR	$36,000	2024	4	9000
SQUAD #304	2017	DODGE CHARGER	$36,000	2021	4	9000
SQUAD #305	2018	FORD POLICE INTERCEPTOR	$36,000	2022	4	9000
SQUAD #306	2018	FORD POLICE INTERCEPTOR	$36,000	2022	4	9000
HUMVEE	1987	FORD-MILITARY	$10,000			
WACKER NEUSON LTNG LIGHT TOWER			$25,000			
PUBLIC WORKS						
PW #812	1999	INTERNATIONAL DT 4900 2 TON	$ 140,000	2011	12	$ 11,667
PW#2 CAR	2008	CROWN VIC.	$ 25,000	2015	7	$ 3,571
PW #819	2006	FORD F-350 4X4 DUALLY 4 DOOR	$ 45,000	2013	7	$ 6,429
PW #821	2008	INTERNATIONAL 7400 2 TON	$ 140,000	2020	12	$ 11,667
PW #811	2008	FORD S-D F-550 1 TON 4X4	$ 90,000	2015	7	$ 12,857
PW #804	2010	FORD F-250 3/4 TON 4X4	$ 35,000	2017	7	$ 5,000
PW #10	2012	FORD F-250 3/4 TON 4X4	$ 35,000	2019	7	$ 5,000
PW #1 ADMIN CAR	2010	FORD EXPEDITION	$ 45,000	2017	7	$ 6,429
PW #22	2014	INTERNATIONAL 7400 2 TON	$ 140,000	2026	12	$ 11,667
PW #18	2012	INTERNATIONAL 7400 2 TON	$ 140,000	2024	12	$ 11,667
PW #3 CAR	2004	CHEVY BLAZER	$ 30,000	2011	7	$ 4,286
PW #16	2016	INTERNATIONAL 1.5 TON	$ 110,000	2023	7	$ 15,714
PW #5	2018	INTERNATIONAL 7400 2 TON	$ 160,000	2030	12	$ 13,333
PW#19 SEWER UTIITY	2019	FORD F550 1-TON	$ 89,000	2026	7	$ 12,714
PW #14	2021	INTERNATIONAL 7400 2 TON	$ 165,000	2033	12	$ 13,750

Village Vehicle and Equipment Replacement Schedule

Vehicle/Equipment	Year	Make and Model	Est. New Replacement Cost	Est. Replacement Year	Est. Replacement Useful Life	Annual Replacement Saving Required
POLICE DEPARTMENT						
PW END LOADER	2005	CASE 521	$ 150,000	2017	12	$ 12,500
PW BACKHOE	1992	CASE 580 SUPER K	$ 110,000	2004	12	$ 9,167
PW VACTOR	1997	INTERNATIONAL VACTOR				
PW TRACTOR	1988	FORD 7108	$ 55,000	2000	12	$ 4,583
PW SKID STEERER	2012	BOBCAT S650	$ 35,000	2024	12	$ 2,917
PW SMALL UTILITY	2010	TORO WORKMAN MD	$ 15,000	2017	7	$ 2,143
PW LARGE UTILITY	2010	TORO WORKMAN 3200	$ 27,000	2017	7	$ 3,857
PW GREEN TRAILER	N/A	N/A	$ 4,000	2015	12	$ 333
PW RED TRAILER	N/A	N/A	$ 4,000	2016	7	$ 571
PW BLUE TRAILER	N/A	N/A	$ 4,000	2017	12	$ 333
PW BLACK TRAILER	2010	BIG LUG	$ 7,500	2022	12	$ 625
BIG TEX TRAILER	2016	BIG TEX	$ 5,500	2028	12	$ 458
PW ROLLER	2008	WACKER RD 12A	$ 16,000	2020	12	$ 1,333
PW LIGHT TOWER	2006	TEREX AL4000	$ 25,000	2018	12	$ 2,083
PW WOOD CHIPPER	2004	VERMEER BC1800XL	$ 85,000	2016	12	$ 7,083
PW LARGE MOWER	2010	TORO 4000D	$ 60,000	2017	7	$ 8,571
PW SMALL MOWER	2010	TORO 3280	$ 30,000	2017	7	$ 4,286
PW BUNTON MOWER	2000	BZT2000	$ 12,000	2007	7	$ 1,714
PW EXMARK MOWER	2014	LAZER Z	$ 7,400	2021	7	$ 1,057
PW WALK BEHIND MOWER	2010	KAWASAKI FS481V	$ 4,000	2017	7	$ 571
PW TOP DRESSER	2010	TORO 2500	$ 12,000	2022	12	$ 1,000
PW AIR COMPRESSOR	2003	INGERSOLL RAND 185	$ 17,000	2015	12	$ 1,417
PW AIR RAIDER	2014	RYAN 544317A	$ 3,000	2021	7	$ 429
EXMARK MOWER	2019	LAZER Z	$ 9,900	2026	7	$ 1,414
VEHICLE LIFT		MOHAWK	$ 15,000			
SEWER VIDEO TRAILER	2003	WELLS CARGO	$ 35,000			

Village Vehicle and Equipment Replacement Schedule

Vehicle/Equipment	Year	Make and Model	Est. New Replacement Cost	Est. Replacement Year	Est. Replacement Useful Life	Annual Replacement Saving Required
POLICE DEPARTMENT						
COMMUNITY DEV. DEPT.						
BD SUV	2013	DODGE DURANGO	$ 35,000	2020	7	$ 5,000
PARKS DEPT.						
PARKS DEPT. VAN	2002	FORD E-350 VAN	$ 30,000	2009	7	$ 4,286
PARKS DEPT. VAN	1995	FORD E-350 VAN	$ 30,000	2002	7	$ -
PARKS DEPT. SUV	2006	FORD EXPLORER	$ 30,000	2013	7	$ 4,286
ADMINISTRATION DEPT.						

ANNUAL VEHICLE & EQUIPMENT REPLACEMENT COST	$ 227,769

Village of Hawthorn Woods

RESERVE FUND





RESERVE FUND

Actual Fiscal Year Ended 12/31/2019	Actual Fiscal Year Ended 12/31/2020	Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		Proposed 2024	Proposed 2025
-	-	-	-	-	Transfer from General Fund	-	-
-	-	-	-	-	Transfer from Community Dev	-	-
-	-	-	-	-	**Total Cash Transfers**	-	-
2,205,319	2,484,926	2,799,662	4,761,451	4,903,833	**General Fund Bal. @ 12/31**	5,004,376	5,538,187
51%	58%	65%	101%	98%	**% of Next Year's Budget**	98%	108%

Significant Changes

• The purpose of this fund is to accumulate a cash reserve to provide financial stability to the Village. The Village's fund balance and reserves policy dictates that the Village should maintain 50% or approxiamtely 6 months of the next years' operating budget in reserves. The projected fund balance at the end of Fiscal Year 2024 is 98%. During Fiscal Year 2016, the Village Board approved the transfer of the excess reserves in the General Fund to the Capital Improvement Fund. At the end of each Fiscal Year, an analysis of the General Fund fund balance will be performed after the completion of the audit to ensure that the fund balance is in compliance with the Village's fund balance policy goal of 50% of the following year's expenditure budget.