



RECEIVED

LAKE COUNTY CLERK
ANTHONY VEGA

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STATE OF ILLINOIS)
)
COUNTY OF LAKE)

I, Donna Lobaito, certify that I am duly appointed and Village Clerk of the Village of Hawthorn Woods, Lake County, Illinois, **DO HEREBY CERTIFY THAT AS SUCH** Village Clerk I am the keeper of the records, ordinances, resolutions, minutes, entries, orders, books, papers and seal of the said Village.

I DO FURTHER CERTIFY that pursuant to 735 ILCS 5/1-109, the following is a true and correct copy of:

ORDINANCE NO. 2298-23
AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR THE VILLAGE OF HAWTHORN WOODS, LAKE COUNTY, ILLINOIS FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2024 AND ENDING DECEMBER 31, 2024

and that the original of said copies for the Village of Hawthorn Woods remains on file in my office and is in full force and effect.

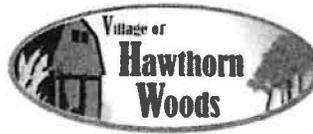
WITNESS my hand and the corporate seal of said Village, this 4th day December, 2023.





Donna Lobaito, Village Clerk

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LAKE COUNTY CLERK
ANTHONY VEGA

ORDINANCE No. 2298-23

AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR THE VILLAGE OF HAWTHORN WOODS, LAKE COUNTY, ILLINOIS FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2024 AND ENDING DECEMBER 31, 2024.

WHEREAS, the Village of Hawthorn Woods heretofore adopted a certain Ordinance on March 19, 2001, known as Ordinance 936-01 which adopted the annual budget procedure provided for in 65 ILCS 5/8-2-9.1 through and including 65 ILCS 5/8-2-9.10; and

WHEREAS, the tentative annual budget of the fiscal year commencing on January 1, 2024 and ending on December 31, 2024 was made conveniently available for public inspection on October 16, 2023 for a period in excess of 10 days; and

WHEREAS, notice of a public hearing was duly published in the LAKE COUNTY CHRONICLE, a newspaper of general circulation within the Village of Hawthorn Woods on October 18, 2023, a period in excess of 10 days prior to the public hearing; and

WHEREAS, in accordance with the statutes made and provided therefore, the Village of Hawthorn Woods on November 27, 2023 held a public hearing on the annual budget.

NOW, THEREFORE BE IT ORDAINED by the Mayor and Board of Trustees of the Village of Hawthorn Woods, Lake County, Illinois, as follows:

SECTION ONE: The annual budget for the fiscal year commencing January 1, 2024 and ending December 31, 2024; which is attached hereto and expressly incorporated herein as Exhibit "A" be and the same is hereby passed and adopted.

SECTION TWO: That all ordinances and resolutions, in parts thereof, in conflict with the provisions of this Ordinance are, to the extent of such conflict, superseded by this Ordinance.

SECTION THREE: This Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form, as provided by law.

ROLL CALL VOTE:

AYES: Kaiser, McCarty, Rychlik, Bayer, Hurst

NAYS: 0

ABSTENTIONS: 0

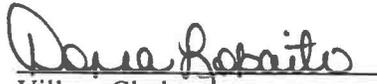
ABSENT: Paman

APPROVED:



Mayor

ATTEST:



Village Clerk

PASSED: November 27, 2023

APPROVED: November 27, 2023

PUBLISHED: November 29, 2023

VILLAGE OF HAWTHORN WOODS, ILLINOIS
ANNUAL OPERATING BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2024
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ANTHONY VEGA

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VILLAGE OF HAWTHORN WOODS, ILLINOIS
 ANNUAL OPERATING BUDGET
 FOR THE YEAR ENDED DECEMBER 31, 2024
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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	2025
3,725,003	4,134,062	4,739,535	4,616,826	General Government		
349,957	365,153	359,517	182,800	Taxes	4,963,283	5,169,297
-	120	1,740		Licenses	184,080	187,230
434,512	59,623	1,257,871	65,000	Fees & Permits		
7,843	265	13,674	250	Intergovernmental	70,000	70,000
1,647	10,477	9,858	10,219	Interest Income	3,500	3,500
127,438	171,576	145,101	146,300	Miscellaneous	11,219	11,219
248	2,038	5,407	-	Police	161,300	181,300
				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	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

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	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	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.

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	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	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)

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	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	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.

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	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	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.

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	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	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.

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	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	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 Fund:	-	-
(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.

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	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	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)
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3,241,149	3,398,159	3,624,536	Fund Balance as of 12/31	3,736,644	3,630,168
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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.

CAPITAL IMPROVEMENT FUND

Revenues				Proposed	
Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Budget Fiscal Year Ended 12/31/2023		2024	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	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.

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	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 approximately 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.