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DEC 09 2024

**LAKE COUNTY CLERK
ANTHONY VEGA**

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WWW.VHW.ORG

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. 2412-24

AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR THE VILLAGE OF HAWTHORN WOODS, LAKE COUNTY, ILLINOIS FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2025 AND ENDING DECEMBER 31, 2025

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, 2024.



Donna Lobaito

Donna Lobaito, Village Clerk



ORDINANCE No. 2412-24

AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR THE VILLAGE OF HAWTHORN WOODS, LAKE COUNTY, ILLINOIS FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2025 AND ENDING DECEMBER 31, 2025.

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, 2025 and ending on December 31, 2025 was made conveniently available for public inspection on October 28, 2024 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 November 13, 2024, 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 25, 2024 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, 2025 and ending December 31, 2025; 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.

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**LAKE COUNTY CLERK
ANTHONY VEGA**

ROLL CALL VOTE:

AYES: Kaiser, McCarthy, Reynolds, Lewis, Ramon

NAYS: 0

ABSTENTIONS: 0

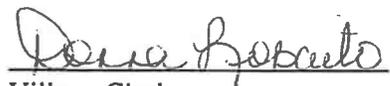
ABSENT: Brazier

APPROVED:



Mayor

ATTEST:



Village Clerk

PASSED: November 25, 2024

APPROVED: November 25, 2024

PUBLISHED: December 2, 2024

VILLAGE OF HAWTHORN WOODS, ILLINOIS
 ANNUAL OPERATING BUDGET
 FOR THE YEAR ENDED DECEMBER 31, 2025
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VILLAGE OF HAWTHORN WOODS, ILLINOIS
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GENERAL FUND

Revenues

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Actual Fiscal Year Ended 12/31/2023	Budget Fiscal Year Ended 12/31/2024		Proposed	
					2025	2026
4,134,062	4,739,535	4,775,624	4,963,283	General Government		
365,153	359,517	181,463	184,080	Taxes	5,037,769	5,300,957
120	1,740	220	-	Licenses	182,275	182,275
59,623	1,257,871	71,933	70,000	Fees & Permits	180	180
265	13,674	62,340	3,500	Intergovernmental	67,000	70,000
10,477	9,858	47,626	11,219	Interest Income	50,000	45,000
171,576	145,101	209,870	161,300	Miscellaneous	15,719	15,719
2,038	5,407	2,177	-	Police	240,800	176,300
				Public Works	-	-
4,743,313	6,532,725	5,351,254	5,393,382	Total Revenues	5,593,743	5,790,431

Expenditures

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Actual Fiscal Year Ended 12/31/2023	Budget Fiscal Year Ended 12/31/2024		Proposed	
					2025	2026
2,068	912	1,550	3,315	Elected Officials	18,212	32,934
418,470	454,440	457,504	513,174	Administration	518,122	543,751
280,997	256,252	236,371	247,750	Legal	247,150	243,230
44,383	47,312	48,576	55,105	Village Clerk	101,149	107,531
429,887	434,137	438,503	615,244	Risk Management	696,079	688,035
46,796	40,636	50,459	84,082	Human Resources	69,196	72,614
94,452	93,378	118,382	135,642	Technology	166,954	173,300
154,455	150,314	172,322	182,436	Finance	173,554	186,794
35,232	18,955	26,064	34,012	Engineering	35,036	36,255
1,754,846	1,792,629	1,972,135	1,983,626	Police	2,200,063	2,245,546
411,152	393,151	342,726	417,295	Police Pension Contribution	324,387	424,387
1,004	6,066	3,279	4,475	Police Commission	6,475	4,475
541,674	579,915	611,035	705,442	Public Works	691,238	764,595
4,215,406	4,268,097	4,478,906	4,981,597	Total Expenditures	5,247,615	5,523,445

527,907	2,264,630	872,348	411,785	Excess (Deficiency) of Revenues Over Expenditures	346,129	266,986
-	-	-	-	Transfer to Parks & Rec	(100,000)	-
90,000	90,000	90,000	-	Transfer from Special Rec	-	-
-	10,050	-	-	Transfer from Other Funds	-	-
-	-	-	-	Transfer to Comm. Dev.	-	-
-	(150,000)	(330,000)	(60,000)	Transfer to C.I.P. Fund	(211,500)	-
(303,170)	(252,890)	(248,214)	(251,241)	Transfer to Sewer Fund	(30,000)	-
314,737	1,961,790	384,134	100,544	Net Change in Fund Balance	4,629	266,986
2,799,662	4,761,451	5,145,585	5,246,130	Fund Balance as of 12/31	5,250,757	5,517,743

COMMUNITY & ECONOMIC DEVELOPMENT FUND

Revenues

Actual Fiscal Year Ended 12/31/2022	Actual Fiscal Year Ended 12/31/2023	Budget Fiscal Year Ended 12/31/2024		Proposed	
				2025	2026
108,469	127,215	107,380	Community Events	137,870	144,050
141,698	84,555	60,248	Economic Development	267,312	191,250
706,595	967,644	896,625	Planning, Building & Zoning	1,018,625	1,091,500
956,762	1,179,414	1,064,253	Total Revenues	1,423,807	1,426,800

Expenditures

Actual Fiscal Year Ended 12/31/2022	Actual Fiscal Year Ended 12/31/2023	Budget Fiscal Year Ended 12/31/2024		Proposed	
				2025	2026
187,005	197,595	211,990	Community Events	253,823	263,514
282,933	290,709	289,454	Economic Development	351,924	366,073
680,938	733,413	716,357	Planning, Building & Zoning	658,030	713,338
1,150,876	1,221,716	1,217,801	Total Expenditures	1,263,777	1,342,925
-	-	-	Transfer to General Fund	-	-
-	-	-	Transfer to Parks & Recreation	-	-
-	-	-	Transfer from General Fund	-	-
-	-	-	Transfer to C.I.P. Fund	-	-
(194,114)	(42,302)	(153,548)	Net Change in Fund Balance	160,030	83,875
342,374	300,071	146,523	Fund Balance as of 12/31	306,553	390,428

• 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 12/31/2022	Actual Fiscal Year Ended 12/31/2023	Budget Fiscal Year Ended 12/31/2024		Proposed	
				2025	2026
196,339	207,770	333,870	Special Recreation	346,040	353,040
156,721	184,661	180,374	Administration	189,184	192,917
76,837	115,358	109,520	Recreation Programs	143,950	152,050
206,400	195,242	200,990	Park Maintenance	211,427	216,034
636,295	703,031	824,754	Total Revenues	890,600	914,041

Expenditures

Actual Fiscal Year Ended 12/31/2022	Actual Fiscal Year Ended 12/31/2023	Budget Fiscal Year Ended 12/31/2024		Proposed	
				2025	2026
57,967	222,257	230,685	Special Recreation	239,283	251,000
201,348	219,751	326,277	Administration	230,212	240,450
42,621	66,160	70,808	Recreation Programs	86,979	91,720
389,938	435,271	548,834	Park Maintenance	537,566	569,026
691,875	943,439	1,176,604	Total Expenditures	1,094,040	1,152,197
(90,000)	(90,000)	(90,000)	Transfer to General Fund	-	-
		-	Transfer from General Fund	100,000	
-		-	Transfer from Community Development Fund	-	
(145,580)	(330,406)	(441,850)	Net Change in Fund Balance	(103,439)	(238,156)
(510,267)	(840,673)	(1,282,523)	Fund Balance as of 12/31	(1,385,963)	(1,624,118)

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
	2022	2023	2024	2025
Full-Time	0	0	0	0
Part-Time	0	0	0	0

Revenue

Actual Fiscal Year Ended 12/31/2022	Actual Fiscal Year Ended 12/31/2023	Budget Fiscal Year Ended 12/31/2024		Proposed	
				2025	2026
20	1,621	-	Interest	100	100
47,544	21,454	-	Park Donations	-	-
450	2,430	-	Park Improvements	2,300	2,300
48,014	25,505	-	Total Revenue	2,400	2,400

Expenditures

Actual Fiscal Year Ended 12/31/2022	Actual Fiscal Year Ended 12/31/2023	Budget Fiscal Year Ended 12/31/2024		Proposed	
				2025	2026
252	505	-	Capital Outlay	200	200
252	505	-	Total Expenditures	200	200

-	-	-	Transfer to Aquatic Debt	-	-
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			Transfer to Sewer Fund	-	
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47,762	25,000	-	Net Change in Fund Balance	2,200	2,200
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62,221	87,221	87,221	Fund Balance as of 12/31	89,421	91,621
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Significant Changes

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
	2023	2024	2025	2025
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 12/31/2022	Actual Fiscal Year Ended 12/31/2023	Budget Fiscal Year Ended 12/31/2024		Proposed	
				2025	2026
336,657	431,139	398,184	Taxes	409,149	409,149
175,261	-	-	Intergovernmental	-	-
448	27,915	27,000	Interest	25,000	25,000
512,366	459,055	425,184	Total Revenues	434,149	434,149

Expenditures

Actual Fiscal Year Ended 12/31/2022	Actual Fiscal Year Ended 12/31/2023	Budget Fiscal Year Ended 12/31/2024		Proposed	
				2025	2026
171,551	224,289	253,718	Personnel Services	266,781	282,788
19,181	597,906	122,500	Contractual Services	172,500	172,500
71,425	84,397	90,000	Commodities	95,000	95,000
-	-	-	Other Financing Uses	-	-
262,157	906,593	466,218	Total Expenditures	534,281	550,288

250,209	(447,539)	(41,034)	Net Change in Fund Balance	(100,132)	(116,139)
1,028,088	580,549	539,516	Fund Balance as of 12/31	439,384	323,244

Significant Changes

- There are no significant changes in Fiscal Year 2025.

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
	2023	2024	2025	2025
Full-Time	0	0	0	0
Part-Time	0	0	0	0

Revenue

Actual Fiscal Year Ended 12/31/2022	Actual Fiscal Year Ended 12/31/2023	Budget Fiscal Year Ended 12/31/2024		Proposed	
				2025	2026
-	898,440	900,000	Taxes	930,600	962,240
-	15,545	7,500	Interest	23,000	23,000
-	913,985	907,500	Total Revenue	953,600	985,240

Expenditures

Actual Fiscal Year Ended 12/31/2022	Actual Fiscal Year Ended 12/31/2023	Budget Fiscal Year Ended 12/31/2024		Proposed	
				2025	2026
-	23,796	1,140,000	Contractual Services	780,000	853,000
-	23,796	1,140,000	Total Expenditures	780,000	853,000

Excess (Deficiency) of Revenues

-	890,189	(232,500)	Over Expenditures	173,600	132,240
-	890,189	657,689	Fund Balance as of 12/31	831,289	963,529

Significant Changes

- \$380,000 decrease in Road Projects based on the maintenance schedule in the pavement management report for Fiscal Year 2025.
- \$20,000 increase in Consultant Services based upon budgeting for both 2025 road program construction engineering and the 2026 road program design engineering.

AQUATIC CENTER FUND

Revenues

Actual Fiscal Year Ended 12/31/2022	Actual Fiscal Year Ended 12/31/2023	Budget Fiscal Year Ended 12/31/2024		Proposed	
				2025	2026
262,881	257,990	261,318	Operations	253,920	256,420
1,625	1,223	1,800	Concessions	1,200	1,200
71,747	63,766	68,750	Programs	70,000	70,750
-	-	-	Maintenance	-	-
336,253	322,978	331,868	Total Revenues	325,120	328,370

Expenditures

Actual Fiscal Year Ended 12/31/2022	Actual Fiscal Year Ended 12/31/2023	Budget Fiscal Year Ended 12/31/2024		Proposed	
				2025	2026
388,689	352,510	410,481	Operations	414,091	428,791
-	-	-	Concessions	-	-
21,185	22,241	25,383	Programs	29,689	31,908
79,984	88,916	94,231	Maintenance	102,643	80,695
167,457	167,457	-	Depreciation + NPL	-	-
657,316	631,124	530,095	Total Expenditures	546,423	541,394

252,890	252,890	-	Transfers from Other Fund:	-	-
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	(248,214)		Transfers to Other Funds	-	-
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(68,173)	(303,470)	(198,227)	Operating Income (Loss)	(221,303)	(213,024)
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1,294,771	991,302	793,075	Net Assets as of 12/31	571,772	358,748
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Significant Changes

- All salary line items factor in the State of Illinois minimum wage increases - effective January 1, 2025, the minimum wage will be \$15.00 per hour. The current minimum wage is \$14.00 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
	2023	2024	2025	2025
Full-Time	0	0	0	1.30
Part-Time	0	0	0	0

Revenues

Actual Fiscal Year Ended 12/31/2022	Actual Fiscal Year Ended 12/31/2023	Budget Fiscal Year Ended 12/31/2024		Proposed	
				2025	2026
748,183	270,370	278,000	Fees	252,000	240,000
11,402	42,934	25,000	Interest Income	45,000	45,000
759,585	313,304	303,000	Total Revenues	297,000	285,000

Expenditures

Actual Fiscal Year Ended 12/31/2022	Actual Fiscal Year Ended 12/31/2023	Budget Fiscal Year Ended 12/31/2024		Proposed	
				2025	2026
159,833	165,344	186,858	Personnel Services	171,296	181,573
180,350	220,156	181,775	Contractual Services	239,775	239,775
2,480	632	7,000	Commodities	7,000	7,000
201,885	13,750	66,500	Capital Outlay	72,400	41,500
58,027	58,027	-	Depreciation + NPL	-	-
602,575	457,909	442,133	Total Expenditures	490,471	469,848
		124,399	Transfer from Park Donations		
		123,815	Transfer from General Fund	30,000	
157,010	(144,605)	109,081	Net Change in Fund Balance	(163,471)	(184,848)
3,398,159	3,253,554	3,362,635	Fund Balance as of 12/31	3,199,164	3,014,316

Significant Changes

- \$12,000 decrease in Sewer Rate Study due to the Rate Study being updated in Fiscal Year 2024.

CAPITAL IMPROVEMENT FUND

Revenues				Proposed	
Actual Fiscal Year Ended 12/31/2022	Actual Fiscal Year Ended 12/31/2023	Budget Fiscal Year Ended 12/31/2024		2025	2026
-	-	-	Insurance Reimbursement	-	-
37,801	25,000	-	Intergovernmental	-	-
45	3,051	3,000	Interest	3,000	3,000
-	63,632	-	Donations	-	-
37,846	91,683	3,000	Total Revenues	3,000	3,000
Expenditures				Proposed	
Actual Fiscal Year Ended 12/31/2022	Actual Fiscal Year Ended 12/31/2023	Budget Fiscal Year Ended 12/31/2024		2025	2026
85,775	502,610	179,750	Capital Outlay	183,598	1,572,769
85,775	502,610	179,750	Total Expenditures	183,598	1,572,769
15,000	330,000	60,000	Transfer from General Fund	211,500	-
-	-	-	Transfer from Community Dev	-	-
(32,929)	(80,927)	(116,750)	Net Change in Fund Balance	30,902	(1,569,769)
142,699	86,772	(29,978)	Fund Balance as of 12/31	924	(1,568,845)
			Assigned - Roads	-	-
			Assigned - Equipment Replace	-	-
			Assigned - ADA Projects	-	-
			Assigned - Bike Path Grant	-	-
			Assigned - Flood Remediation	-	-
			Assigned - Future Matching Grants	-	-
			Available Fund Balance	924	(1,568,845)

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 12/31/2020	Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Actual Fiscal Year Ended 12/31/2023	Budget Fiscal Year Ended 12/31/2024		Proposed	
						2025	2026
-	-	-	-	-	Transfer from General Fund	-	-
-	-	-	-	-	Transfer from Community Dev	-	-
-	-	-	-	-	Total Cash Transfers	-	-
2,484,926	2,799,662	4,761,451	5,145,585	4,903,833	General Fund Bal. @ 12/31	5,250,757	5,538,187
58%	65%	101%	103%	99%	% of Next Year's Budget	95%	100%

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 2025 is 100%. 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.