



2023 APPROVED BUDGET

VILLAGE OF HAWTHORN WOODS, ILLINOIS
ANNUAL OPERATING BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2023
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2 LAGOON DRIVE - HAWTHORN WOODS, ILLINOIS 60047 - (847) 438-5500 FAX 847-438-1459

October 17, 2022

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

Planning for the 2023 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 2023 to ensure that this planned budget provides the means to maintain and support our essential Village programs and services, while recommitting our responsibility to increase the Village's fund balance reserves.

Financial Analysis

The fund balance in the Village's General Fund now exceeds the Village Board approved goal of 35% of the subsequent year's operating budget. In addition, we have maintained this industry standard of excellence for seven 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 July 18, 2016. Our unwavering fiscal restraint and innovative planning has allowed the Village of Hawthorn Woods to achieve a fund balance in the General Fund of \$2,799,663 as of December 31, 2021. This is something to celebrate!

As the fiscal year 2022 concludes, it has presented many challenges due to the continued spread of COVID 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) funding has assisted the Village in

financial recovery of those deficits. 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 with 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. When the economy stabilizes post pandemic, we still 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 attractive 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. The need for additional indoor and outdoor work space for students and parents has 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 is a single-family home development on Midlothian Road building in a neo-traditional design, consisting of 73 homes. This project will be buildout next month. 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.

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 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 realized. The Village is thrilled at the passage of our Road Referendum this 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 in 2024. In order to show forward momentum while we collect the first year of funds, we have planned a limited road project list for the summer of 2023 using our reserve Re-Build Illinois funds spending approximately \$530,000 next summer.

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. To date, we are over Budget on legal expenditures, and have delayed the purchase of a new snow plow in order to accommodate the legal invoices.

In this proposed 2023 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 tight controlled growth mode, slowly emerging from a maintenance status because of the financial relief grant funding received by the federal government. Until revenues become available through a sustainable tax vehicle, the budget reflects conservative expenditures to maintain municipal operations next year.

One highlight in the 2023 Budget is a newly imposed Food and Beverage tax that we anticipate contributing over \$26,000 annually to the General Fund. 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 2023 is focused on sustainability, and conservatively moving our infrastructure and services forward. During this time of unprecedented CPI inflation of over 7%, 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 2023. General Fund budgeted revenues are forecasted at \$5,021,395 budgeted expenditures are estimated at \$4,697,416; operating transfers from other funds are planned at \$90,000, and transfers to other funds at \$123,815, the Capital Improvement Fund are planned at \$150,000, resulting in a planned net change in fund balance of \$140,163. 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 12/31/2012 | 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 | Estimated Fiscal Year Ended 12/31/2022 |
|----------------------------|--|--|--|--|--|--|--|--|--|--|---|
| Net Change in Fund Balance | \$ 727,903 | \$ 116,239 | \$ 188,114 | \$ 255,736 | \$ (725,188) | \$ 95,605 | \$ 513,180 | \$ 122,289 | \$ 279,608 | \$ 314,737 | \$ 233,300 |
| Fund Balance | \$1,639,345 | \$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 | \$3,032,963 |
| Fund Balance/Budget % | 43% | 45% | 48% | 54% | 36% | 39% | 51% | 51% | 58% | 63% | 64% |

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 35% of the subsequent year's expenditure budget. As shown above, our goal was to have a 15% ratio by December 31, 2011 and a 20% ratio by December 31, 2012. However, due to an extraordinary effort on behalf of each employee getting three price quotes for every purchase order, combined with an asserted effort to reduce contractual billing rates and increase

municipal donations, the Village of Hawthorn Woods achieved a 43% ratio, rather than the 20% anticipated ratio, by December 31, 2012. This exceeds all performance standards and should be acknowledged as a team success. The Village maintained that ratio for the 2013 operating year, increasing performance and improving services without expending Village reserves. The Village again exceeded its forecast in the 2014 operating year; and as of December 31, 2014 a 48% ratio was achieved.

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. As of December 31, 2018, the Fund Balance was 51% of the subsequent year's operating budget. As of December 31, 2019, the Fund Balance was 51% of the subsequent year's operating budget. As of December 31, 2020, the Fund Balance was 58% of the subsequent year's operating budget. As of December 31, 2021, the Fund Balance was 63% of the subsequent year's operating budget. The substantial increase in the fund balance for Fiscal Year 2021 is due to the American Rescue Plan Act (ARPA) funds received in September 2021.

Significant Changes as Summarized in the 2023 Budget:

Total headcount will increase by two in 2023 due to the addition of a Streets and Utilities Maintenance Specialist for Public Works and a new patrol officer in Fiscal Year 2023. 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 2023 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 new patrol officer position will be created. (Plus 1.0 FTE)

2. One new Public Works maintenance specialist will be created. (Plus 1.0 FTE)

The net result is a 1.75 increase in FTE for Fiscal Year 2023, compared to Fiscal Year 2022. A detailed analysis can be found starting on page x.

Savings Opportunities:

1. General Fund – Administration is forecasting a combined \$6,410 in savings due to the reduction in contract maintenance – equipment, credit card processing fees, postage, and printing/copying. The savings in contract maintenance is based upon the implementation of a new phone system. The savings in credit card processing, postage, and printing is due to the elimination of vehicle stickers/dog tags for Fiscal Year 2023. The Village promised to eliminate the vehicle sticker program if the road referendum passed in June 2022. While we save in printing costs, we will also lose revenue from eliminating the program.
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 - \$112,936 additional revenue based upon capturing new growth from new home construction. It is important to note that the 2015 property tax levy request was 1.5% (CPI), 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), and the CPI for the property tax levy is 7%.
2. Sales Tax - \$135,000 additional revenue based on estimated actual 2022 results.
3. Cannabis Tax - \$6,343 additional revenue based upon the Cannabis Regulation and Tax Act, effective January 1, 2020. The State of Illinois collects these taxes and remits them to local municipalities on a per capita basis. The IML 2023 per capita forecast is \$2.50.
4. State Income Tax - \$260,986 additional revenue based on 2022 estimated actual results. As a result of the strong corporate profits and respectable recovery in the labor market, IML projects an increase in income taxes for Fiscal Year 2023. Due to this fact, the IML per capita forecast estimate increased from \$122.20 to \$151.00.
5. Food & Beverage Tax - \$22,000 additional revenue based on the 2022 estimated actual results. In Fiscal Year 2022, the Village Board approved the additional 1% tax on the price of food, alcoholic liquor, and non-alcoholic beverages for immediate consumption. This tax was effective August 2022.
6. Utility Tax - \$40,000 additional revenue based on the 2022 estimated actual results. This increase is based upon more residents working from home and using more utilities.
7. Sales Tax Sharing - \$9,000 additional revenue based on the 2022 estimated actual results.

Forecasted Stagnant/Declining Revenue Sources:

1. Use Tax - \$14,499 decline based on the expectation of continued high inflation. The per capita forecast estimate decreased from \$40.60 to \$39.00.
2. Telecommunications Tax- \$10,000 decline based on 2022 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.

3. Franchise License Fees - \$7,000 decline based on 2022 estimated actual results.

Increased Expenditures for Essential Operations:

1. General Fund – Legal - \$50,000 increase in Legal Services – Litigation compared to Fiscal Year 2022 due to the ongoing litigation anticipated in Fiscal Year 2023.
2. General Fund – Police Department - \$87,565 increase in total personnel services due to the internal promotions and an additional patrol officer for Fiscal Year 2023.
3. General Fund – Public Works - \$37,115 increase in salaries and contracted maintenance buildings. The increase in salaries is due to the additional maintenance specialist. The increase in contracted maintenance is based on the additional cleaning services and the annual maintenance of our generators.

Significant Changes in Other Funds:

1. Community Development – Special Events – \$8,000 increase from Wintrust Bank Payment in Lieu of Taxes (PILT) monthly contributions in Fiscal Year 2023
2. Community Development – MC2 Energy Contribution - \$23,332 decrease based on the expiration of the Electric Aggregation contract.
3. Road Program - \$900,000 estimated revenue for Fiscal Year 2023. These funds are not a new stream but yet a redirection of the funds paid to the Special Service Area (SSA 1-3) due to the expiration of the bonds in Fiscal Year 2022.

Due to anticipated revenues in Fiscal Year 2023, we are initiating a planned annual transfer to the Capital Improvement Fund in Fiscal Year 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 2023. 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 2023 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 2023 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 | 12/31/13 | 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 | Proposed 12/31/23 |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------------------|
| GENERAL GOVERNMENT | | | | | | | | | | | |
| Administration | 4.0 | 2.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 4.0 | 4.0 | 4.0 | 3.0 |
| Finance/Human Resources | 1.0 | 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 |
| Building & Zoning | 2.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 |
| PARKS AND RECREATION | | | | | | | | | | | |
| Administration | 1.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 3.0 | 3.0 | 3.0 | 3.0 |
| Parks Maintenance * | 2.0 | 2.0 | 3.0 | 3.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| PUBLIC SAFETY | | | | | | | | | | | |
| Administration | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 2.0 |
| Officers | 10.0 | 10.0 | 12.0 | 12.0 | 12.0 | 12.0 | 12.0 | 12.0 | 12.0 | 13.0 | 13.0 |
| PUBLIC WORKS | | | | | | | | | | | |
| Administration | 2.0 | 2.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 |
| Maintenance | 4.0 | 4.0 | 6.0 | 6.0 | 6.0 | 5.0 | 6.0 | 6.0 | 6.0 | 7.0 | 7.0 |
| TOTAL | 27.0 | 28.0 | 36.0 | 36.0 | 35.0 | 34.0 | 35.0 | 36.0 | 36.0 | 39.0 | 39.0 |

* Parks Maintenance was contractual prior to 2011.

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 2023. The primary reason for the increase is a result of the 2020 census and higher than projected revenues. This 2023 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 \$1,639,345 in 2012 to \$2,799,663 in 2021 which is 63% of the 2022 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, 2023. 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, 2023 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
Michael David, Trustee
James W. Kaiser, Trustee
Jodi McCarthy, Trustee
Steve Riess, Trustee
Tom Rychlik, Trustee

VILLAGE COMMITTEES AND COMMISSIONS

| | |
|--|---|
| <p>Board of Police Commissioners Thomas Stevens, Chairperson Joe Blanchette, Secretary Harry Mazzone</p> | <p>Sustainability Committee John Bickley, Chairperson Steve Riess, Trustee Liaison Kathy Felice Jodi Clute Ted Schweitzer Mahmood Mohiuddin Mary Kay Swanlund Todd Klein</p> |
| <p>Finance Committee Jayne Kosik, Chairperson Jodi McCarthy, Trustee Liaison Steve Riess Surinderpal Singh Kalra Kurt Kolseth Anne Hurst Cathy Bayer</p> | <p>Planning Building and Zoning Commission Jim Merkel, Chairperson Tom Rychlik, Trustee Liaison Chris Donovan Dave Lindquist Dante Tisci Jack Voltattorni Audrey Massel</p> |
| <p>Police Pension Fund Board of Trustees John Tennant, Chairperson Mike Viramontes Karen Baird Dennis Hoppe Jennifer Paulus - Retiree</p> | <p>Zoning Board of Appeals John Kosik, Chairperson Cathy Bayer, Trustee Liaison Jeff Johnston Harry Schildkraut Pam Scaletta Jack Voltattorni</p> |
| <p>Hawthorn Woods in Bloom Lauren Vondrasek, Chairperson James W. Kaiser, Trustee Liaison Tracy Allen Bob Riddle Samina Imtiaz Farah Laman Beth Ann Dodge Margo Pelak Beryl Ibbotson Karen Johanson Megan Masana Appaji Valavala Anne Carlson DiAnn Meagher Pam Scaletta Sally Folkes</p> | |

VILLAGE STAFF

| Staff Member | Titles | Departmental Responsibility | 2022 FTE | 2023 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 | 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 | 0.20 | 0.20 | - |
| | | Aquatic Center | 0.20 | 0.20 | - |
| | | Sewer | 0.15 | 0.10 | (0.05) |
| Katreina York | Chief Financial Officer | Finance | 0.50 | 0.55 | 0.05 |
| | | Economic Development | 0.05 | - | (0.05) |
| | | Director of Human Resources | 0.20 | 0.25 | 0.05 |
| | | Risk Management Director | 0.05 | 0.05 | - |
| | | Technology | | | |
| | | Aquatic Center | 0.05 | - | (0.05) |
| | | Sewer | 0.15 | 0.15 | - |
| Vacant | Intern | Finance | - | - | - |

VILLAGE STAFF – CONTINUED

| Staff Member | Titles | Departmental Responsibility | 2022 FTE | 2023 FTE | CHANGE |
|-------------------|---|-----------------------------|----------|----------|--------|
| John Malcolm | Chief of Police/Director of Public Safety | Police | 1.00 | 1.00 | - |
| Sara Canada | Deputy Chief | Police | 1.00 | 1.00 | - |
| John Tennant | Sergeant | Police | 1.00 | 1.00 | - |
| Anthony Cortez | Sergeant | Police | 1.00 | 1.00 | - |
| Armando Escamilla | Patrol Officer | Police | 1.00 | 1.00 | - |
| Mike Viramontes | Patrol Officer | Police | 1.00 | 1.00 | - |
| Mike Rossini | Patrol Officer | Police | 1.00 | 1.00 | - |
| Michael Behan III | Patrol Officer | Police | 1.00 | 1.00 | - |
| Alexander Miller | Patrol Officer | Police | 1.00 | 1.00 | - |
| Donald Rathje | Patrol Officer | Police | 1.00 | 1.00 | - |
| 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 | - |
| Vacant | 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 | Crew Leader - Streets | Public Works | 0.25 | 0.25 | - |
| | | Motor Fuel Tax | 0.75 | 0.75 | - |
| Eric Weidner | Specialist II - Streets & Facilities | Sewer | - | 0.25 | 0.25 |
| | | Motor Fuel Tax | - | 0.75 | 0.75 |
| Brian Wadkins | Specialist II - Streets Maintenance | 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

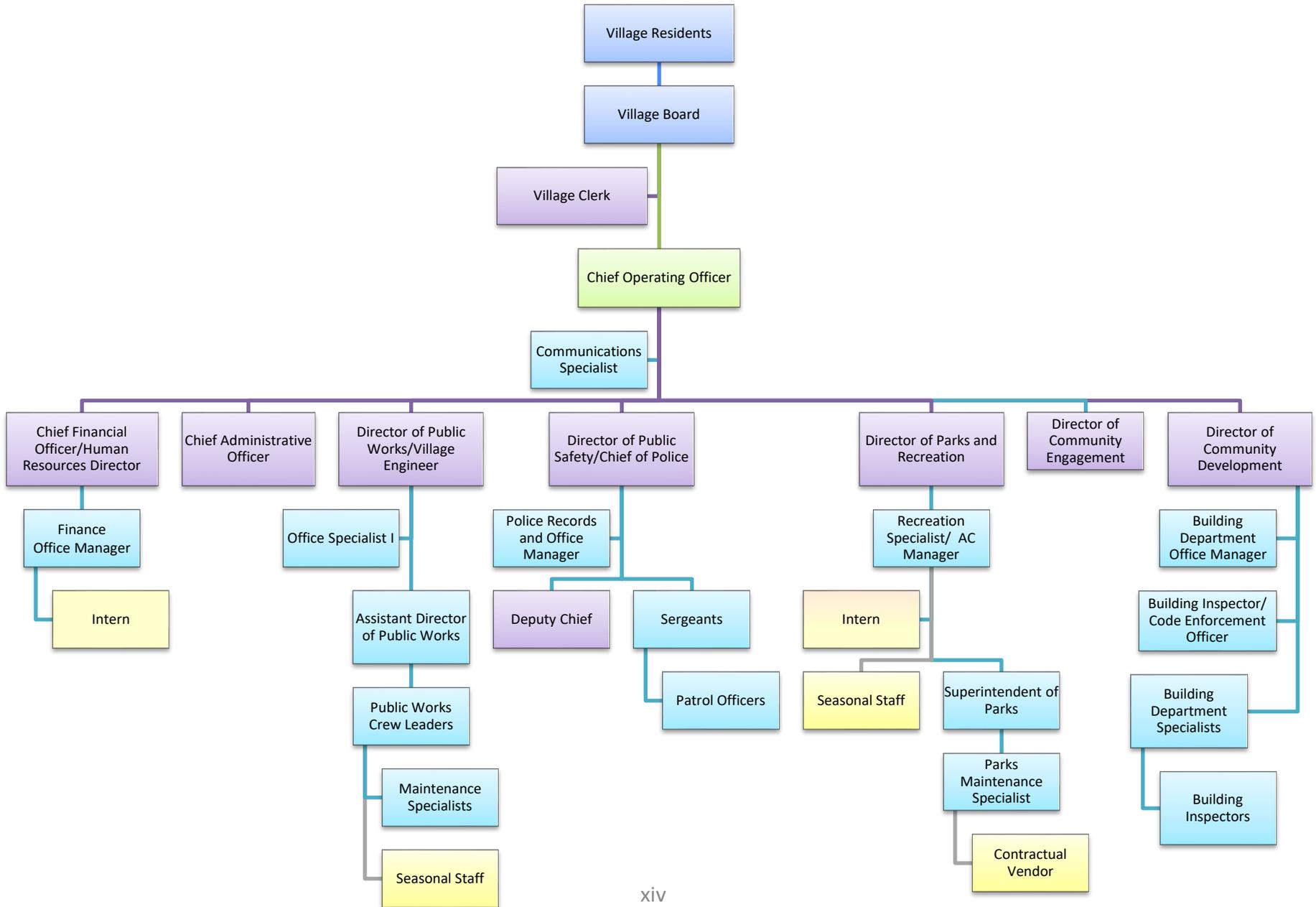
| Staff Member | Titles | Departmental Responsibility | 2022 FTE | 2023 FTE | CHANGE |
|----------------|---|-----------------------------|--------------|--------------|-------------|
| Kelley Foster | Office Specialist | Public Works | 1.00 | 1.00 | - |
| Todd Knoll | Crew Leader - Fleet | Public Works | 0.75 | 0.70 | (0.05) |
| | | Police | 0.10 | 0.15 | 0.05 |
| | | Parks Maintenance | 0.15 | 0.15 | - |
| Vacant | Part Time Arborist | Public Works | 0.10 | 0.10 | - |
| New Hire | Summer Seasonal | Public Works | 0.25 | - | (0.25) |
| 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 I | Parks Maintenance | 1.00 | 1.00 | - |
| | | Public Works | | | |
| 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 | | | 51.05 | 52.80 | 1.75 |

The total FTE (full time equivalents) increased by 1.75. A summary of the changes is as follows:

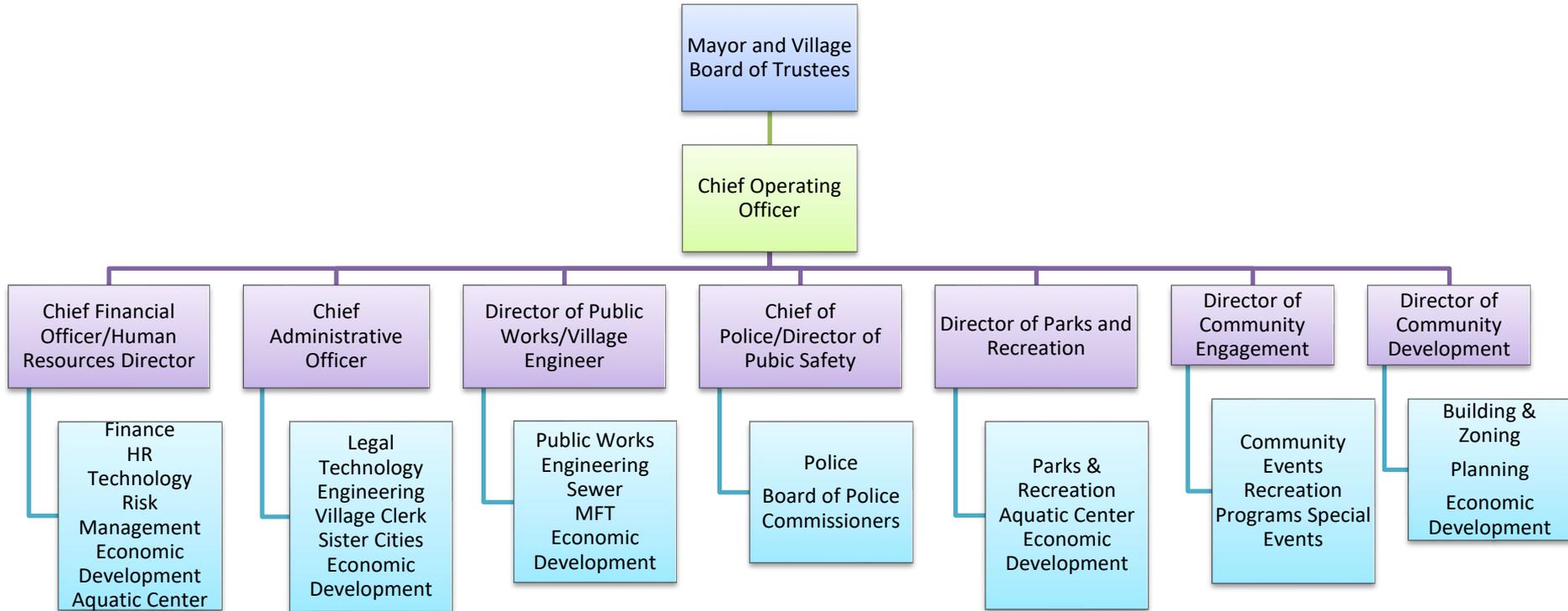
| Position | Description of Change | 2022 FTE | 2023 FTE | CHANGE |
|--------------------------|--|-------------|-------------|--------|
| Patrol Officer Police | New full-time patrol officer budgeted in Fiscal Year 2023 | - | 1.00 | 1.00 |
| Summer Seasonal | There will not be any summer seasonal employees for Fiscal Year 2023 | 0.25 | - | (0.25) |
| Public Works Employee | New full-time Public Works employee budgeted in Fiscal Year 2023 | - | 1.00 | 1.00 |
| Net Change in FTE | | 0.25 | 1.00 | 1.75 |

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.

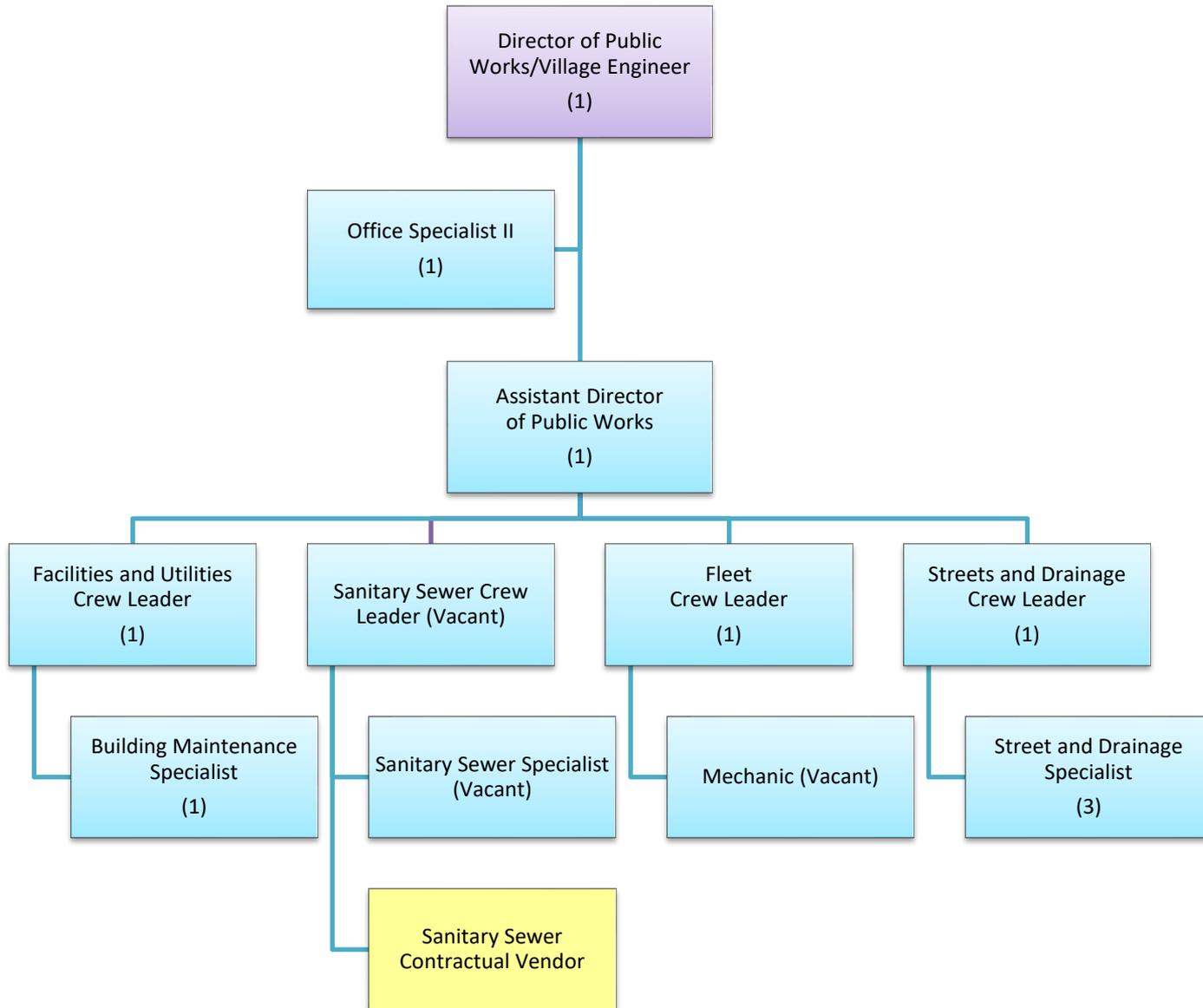
Village of Hawthorn Woods – Organizational Chart



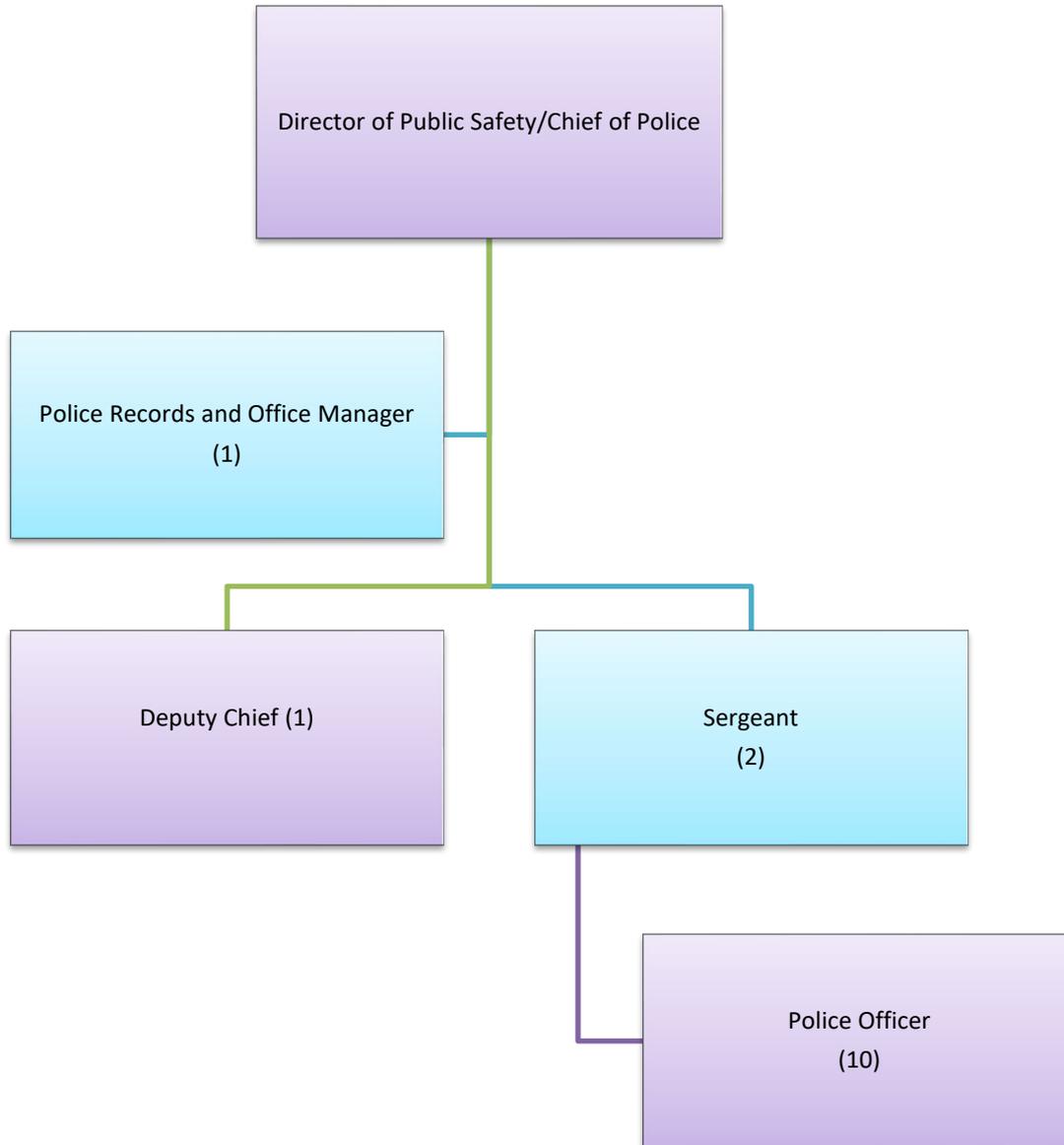
Administration Department Organizational Chart



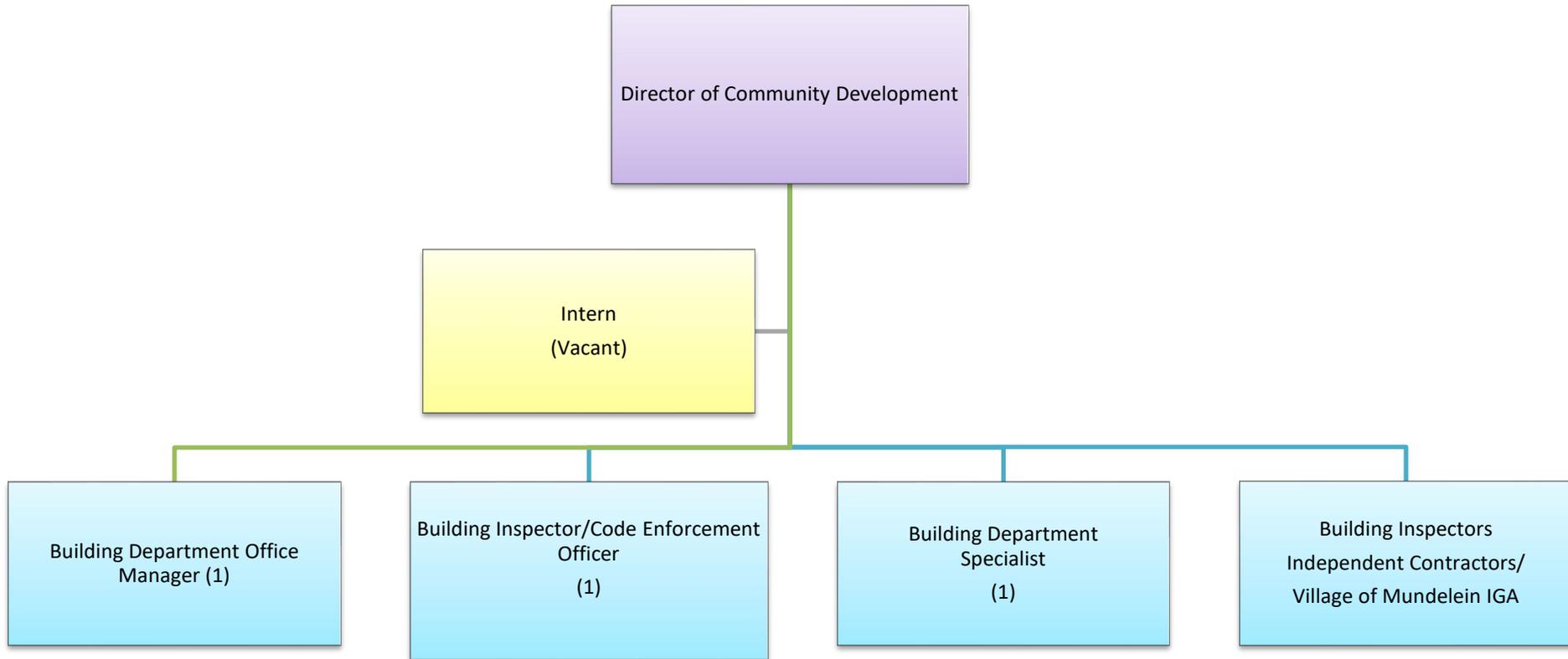
Public Works Department Organizational Chart



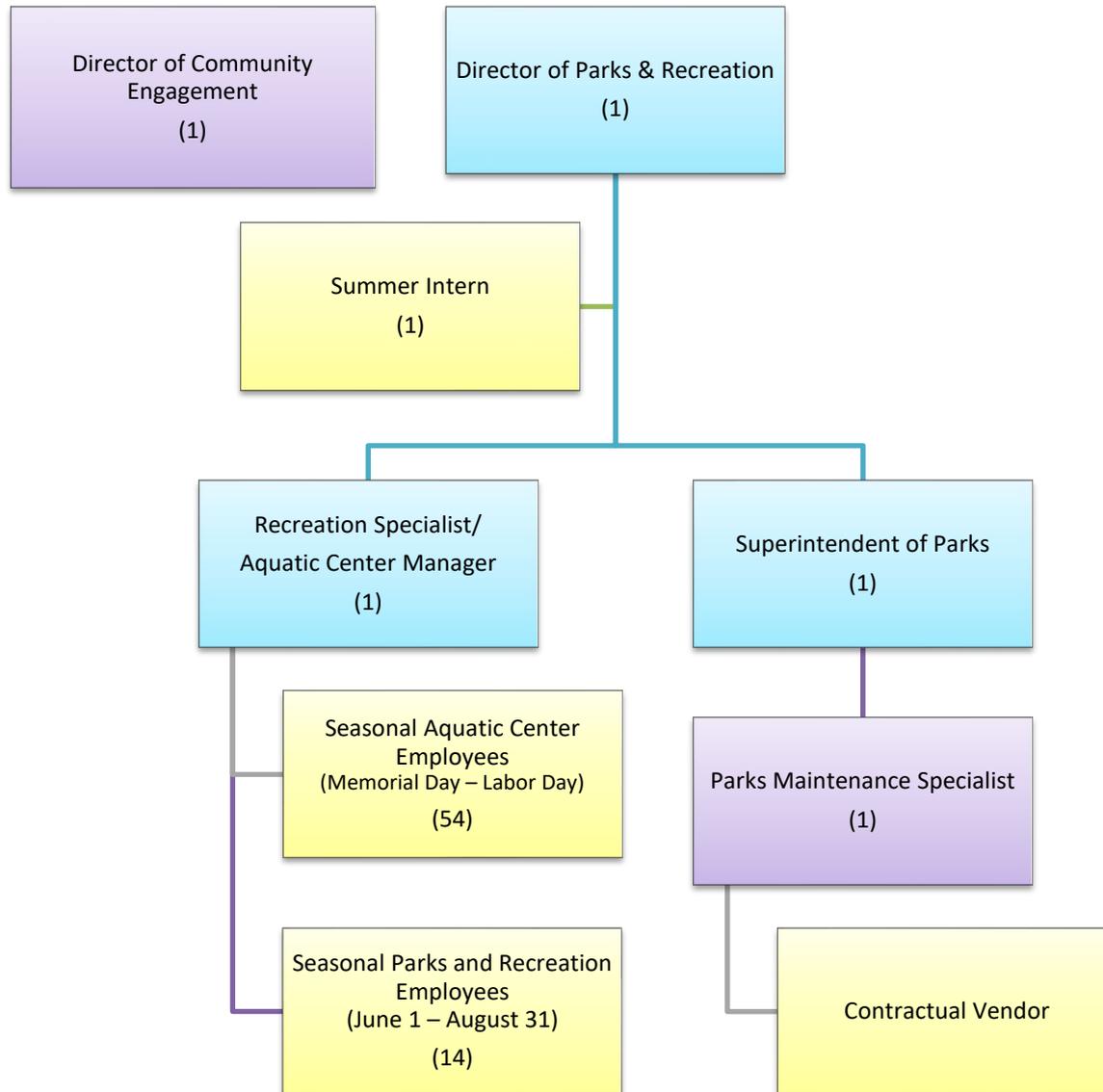
Police Department Organizational Chart



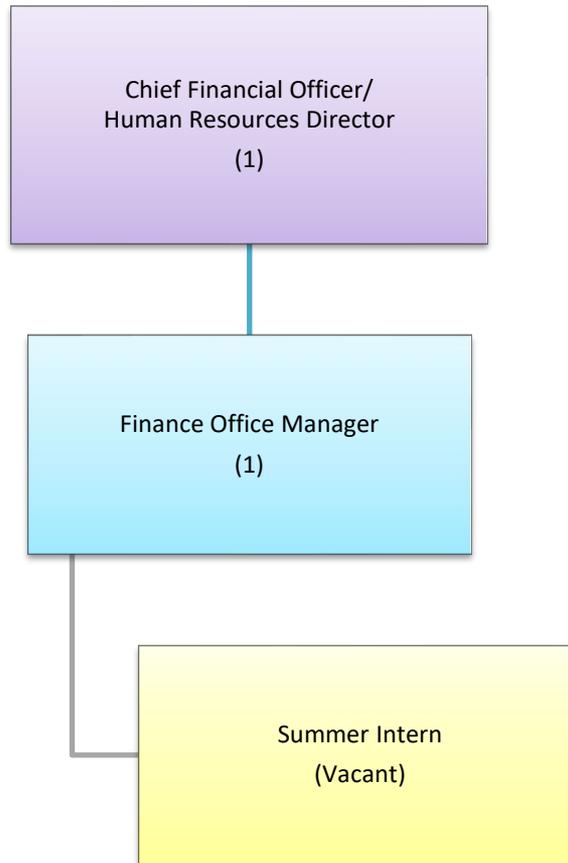
Community Development Department Organizational Chart



Parks and Recreation Department Organizational Chart



Finance and Human Resources Department Organizational Chart



GENERAL FUND

| Revenues | | | | | | |
|---|---|---|---|--|------------------|------------------|
| Actual Fiscal Year Ended 12/31/2019 | Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
| | | | | | 2023 | 2024 |
| | | | | General Government | | |
| 3,567,070 | 3,725,003 | 4,134,062 | 4,039,662 | Taxes | 4,616,826 | 4,806,267 |
| 365,095 | 349,957 | 365,153 | 367,800 | Licenses | 182,800 | 182,800 |
| - | - | 120 | | Fees & Permits | | |
| 52,632 | 434,512 | 59,623 | 645,046 | Intergovernmental | 65,000 | 65,000 |
| 6,135 | 7,843 | 265 | 5,000 | Interest Income | 250 | 250 |
| 51,672 | 1,647 | 10,477 | 8,250 | Miscellaneous | 10,219 | 10,250 |
| 227,373 | 127,438 | 171,576 | 123,300 | Police | 146,300 | 146,300 |
| 515 | 248 | 2,038 | - | Public Works | - | - |
| 4,270,490 | 4,646,654 | 4,743,313 | 5,189,058 | Total Revenues | 5,021,395 | 5,210,867 |
| | | | | | | |
| Expenditures | | | | | | |
| Actual Fiscal Year Ended 12/31/2019 | Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
| | | | | | 2023 | 2024 |
| 1,792 | 2,181 | 2,068 | 2,085 | Elected Officials | 2,000 | 2,070 |
| 378,815 | 427,813 | 418,470 | 465,717 | Administration | 482,086 | 501,137 |
| 501,381 | 307,807 | 280,997 | 195,500 | Legal | 247,750 | 199,325 |
| 42,258 | 52,846 | 44,383 | 50,401 | Village Clerk | 52,881 | 55,290 |
| 354,786 | 410,205 | 429,887 | 530,077 | Risk Management | 543,143 | 546,925 |
| 52,715 | 48,733 | 46,796 | 49,371 | Human Resources | 57,142 | 58,185 |
| 106,053 | 121,333 | 94,452 | 100,560 | Technology | 115,567 | 142,900 |
| 165,185 | 147,012 | 154,455 | 152,137 | Finance | 173,268 | 181,499 |
| 23,128 | 23,759 | 35,232 | 29,382 | Engineering | 32,305 | 31,220 |
| 1,576,224 | 1,656,340 | 1,754,846 | 1,857,459 | Police | 1,966,619 | 2,051,692 |
| 335,081 | 349,206 | 411,152 | 393,151 | Police Pension Contribution | 342,726 | 342,726 |
| 375 | 375 | 1,004 | 4,475 | Police Commission | 4,475 | 4,475 |
| 589,674 | 736,670 | 541,674 | 635,043 | Public Works | 658,205 | 713,222 |
| 4,127,468 | 4,284,280 | 4,215,406 | 4,465,358 | Total Expenditures | 4,678,166 | 4,830,666 |
| | | | | | | |
| | | | | Excess (Deficiency) of Revenues Over Expenditures | | |
| 143,022 | 362,373 | 527,907 | 723,700 | | 343,228 | 380,201 |
| - | - | - | (180,000) | Transfer to Parks & Rec | - | - |
| 90,000 | 90,000 | 90,000 | 90,000 | Transfer from Special Rec | 90,000 | 90,000 |
| 100,000 | - | - | - | Transfer from Community Dev. | - | - |
| - | - | - | (390,000) | Transfer to C.I.P. Fund | (150,000) | - |
| (210,733) | (172,765) | (303,170) | (10,400) | Transfer to Sewer Fund | (123,815) | - |
| 122,289 | 279,608 | 314,737 | 233,300 | Net Change in Fund Balance | 159,413 | 470,201 |
| 2,205,319 | 2,484,926 | 2,799,663 | 3,032,963 | Fund Balance as of 12/31 | 3,192,376 | 3,662,577 |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|-------------------------|---------------------------|----------------|-----------|--------------------|-----------------------------|------------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| GENERAL FUND | | | | | | |
| REVENUES | | | | | | |
| TAXES | | | | | | |
| 01-10-00-1-3010 | PROPERTY TAXES | 1,524,532 | 1,613,375 | 773,117 | 1,548,840 | 1,812,627 |
| 01-10-00-1-3012 | PROPERTY TAX-INSURANCE | 190,941 | 201,621 | 90,479 | 193,556 | 226,521 |
| 01-10-00-1-3013 | PROPERTY TAX-FICA | 115,980 | 65,710 | 58,547 | 63,082 | 73,825 |
| 01-10-00-1-3015 | PROPERTY TAX-AUDIT | 23,537 | 23,165 | 11,919 | 22,238 | 26,026 |
| 01-10-00-1-3020 | PROPERTY TAXES-R&B | 16,111 | 20,697 | 8,048 | 19,869 | 23,253 |
| 01-10-00-1-3030 | SALES TAX | 302,615 | 135,000 | 149,428 | 290,000 | 270,000 |
| 01-10-00-1-3040 | CANNABIS TAX | 12,020 | 16,312 | 7,780 | 16,312 | 23,788 |
| 01-10-00-1-3050 | VIDEO GAMING TAX | 160 | - | - | - | - |
| 01-10-00-1-3080 | USE TAX | 338,898 | 367,917 | 186,095 | 361,513 | 371,089 |
| 01-10-00-1-3090 | STATE INCOME TAX | 1,108,155 | 1,107,376 | 858,871 | 1,545,200 | 1,436,780 |
| 01-10-00-1-3095 | PERSONAL PROPERTY TAX | 3,026 | 2,489 | 3,598 | 7,614 | 5,358 |
| 01-10-00-1-3096 | FOOD & BEVERAGE TAX | - | - | - | 150 | 26,000 |
| 01-10-00-1-3097 | UTILITY TAX | 407,908 | 390,000 | 282,624 | 494,553 | 430,000 |
| 01-10-00-1-3098 | TELECOM TAX | 89,955 | 95,000 | 43,080 | 85,925 | 80,000 |
| 01-10-00-1-3099 | AMUSEMENT TAX | 223 | 1,000 | - | 1,000 | 1,000 |
| TOTAL TAXES | | 4,134,062 | 4,039,662 | 2,473,586 | 4,649,852 | 4,806,267 |
| LICENSES | | | | | | |
| 01-10-00-2-3110 | LIQUOR LICENSES | 7,900 | 7,900 | 7,950 | 7,950 | 8,650 |
| 01-10-00-2-3120 | VEHICLE LICENSES | 165,205 | 159,000 | 153,913 | 153,913 | - |
| 01-10-00-2-3125 | VEHICLE LICENSES-LATE FEE | 360 | 5,900 | 800 | 800 | - |
| 01-10-00-2-3130 | ANIMAL LICENSES | 12,920 | 13,000 | 12,660 | 12,660 | - |
| 01-10-00-2-3140 | FRANCHISE LICENSES | 168,418 | 172,000 | 84,549 | 166,488 | 165,000 |
| 01-10-00-2-3150 | BUSINESS LICENSES | 10,350 | 10,000 | 7,625 | 7,625 | 9,150 |
| 01-10-00-2-3160 | VIDEO GAMING LICENSES | - | - | - | - | - |
| TOTAL LICENSES | | 365,153 | 367,800 | 267,496 | 349,436 | 182,800 |
| PERMITS | | | | | | |
| 01-10-00-3-3290 | SOLICITORS' PERMIT | 120 | 250 | 1,620 | 1,620 | 1,600 |
| TOTAL PERMITS | | 120 | 250 | 1,620 | 1,620 | 1,600 |
| FEES | | | | | | |
| 01-10-00-4-3680 | VIDEO GAME TERMINAL FEE | - | - | - | - | - |
| TOTAL FEES | | - | - | - | - | - |
| INTERGOVERNMENTAL | | | | | | |
| 01-10-00-5-3805 | GRANTS | - | - | 6,323 | 595,000 | - |
| 01-10-00-5-3810 | SALES TAX SHARING - IGA | 59,623 | 56,000 | 32,052 | 67,197 | 65,000 |
| TOTAL INTERGOVERNMENTAL | | 59,623 | 56,000 | 38,375 | 662,197 | 65,000 |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|-----------------------|-------------------------------|-------------|-----------|-----------------|-----------------------|---------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| INTEREST INCOME | | | | | | |
| 01-10-00-6-3810 | INTEREST INCOME | 265 | 5,000 | - | 250 | 250 |
| 01-10-00-6-3811 | UNREALIZED GAIN (LOSS) | - | - | - | - | - |
| TOTAL INTEREST INCOME | | 265 | 5,000 | - | 250 | 250 |
| MISCELLANEOUS | | | | | | |
| 01-10-00-7-3835 | SWALCO RECYCLING | - | - | - | - | - |
| 01-10-00-7-3836 | SWALCO WM FEE | - | 3,750 | 3,719 | 3,719 | 3,750 |
| 01-10-00-7-3840 | YARD STICKERS | 2,482 | 1,000 | 2,551 | 3,500 | 3,000 |
| 01-10-00-7-3870 | TUITION REIMBURSEMENT REPAYED | - | - | - | - | - |
| 01-10-00-7-3890 | MISCELLANEOUS INCOME | 7,996 | 3,500 | 1,318 | 1,438 | 3,500 |
| TOTAL MISCELLANEOUS | | 10,477 | 8,250 | 7,587 | 8,657 | 10,250 |
| TOTAL REVENUES | | 4,569,700 | 4,476,962 | 2,788,665 | 5,672,013 | 4,876,695 |

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 1,613,375 |
| FY 2023 Budget request | <u>\$ 1,726,311</u> |
| Increase (Decrease) | <u>\$ 112,936</u> |

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 2023 is 7.0%, therefore, the Village will move forward with a truth in taxation hearing for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 201,621 |
| FY 2023 Budget request | <u>\$ 215,734</u> |
| Increase (Decrease) | <u>\$ 14,113</u> |

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 2023 is 7.0%, therefore, the Village will move forward with a truth in taxation hearing for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 65,710 |
| FY 2023 Budget request | \$ 70,310 |
| Increase (Decrease) | <u>\$ 4,600</u> |

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**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 23,165 |
| FY 2023 Budget request | <u>\$ 24,787</u> |
| Increase (Decrease) | <u><u>\$ 1,622</u></u> |

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 2023 is 7.0%, therefore, the Village will move forward with a truth in taxation hearing for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 20,697 |
| FY 2023 Budget request | \$ 22,146 |
| Increase (Decrease) | <u>\$ 1,449</u> |

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 2023 is 7.0%, therefore, the Village will move forward with a truth in taxation hearing for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 135,000 |
| FY 2023 Budget request | \$ 270,000 |
| Increase (Decrease) | <u>\$ 135,000</u> |

The primary reason for the increase is based upon projected actuals from Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 16,312 |
| FY 2023 Budget request | \$ 22,655 |
| Increase (Decrease) | <u>\$ 6,343</u> |

The cannabis tax forecast will vary from year to year. For Fiscal Year 2023, the forecast is equal to \$2.50 per capita X 9,062 population. The primary reason for the increase is due to the increases in new licenses and natural growth.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 367,917 |
| FY 2023 Budget request | \$ 353,418 |
| Increase (Decrease) | <u>\$ (14,499)</u> |

The use tax forecast varies from year to year. For Fiscal Year 2023, the forecast is equal to \$39.00 per capita x 9,062 population. The primary reason for the decrease is based on the high inflation that is expected to continue.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 1,107,376 |
| FY 2023 Budget request | <u>\$ 1,368,362</u> |
| Increase (Decrease) | <u>\$ 260,986</u> |

The income tax forecast varies from year to year. For Fiscal Year 2023, the forecast is equal to \$151.00 per capita x 9,062 population. The primary reason for the increase relates to the improving labor market and corporate income tax receipts.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ 22,000 |
| Increase (Decrease) | <u>\$ 22,000</u> |

The primary reason for the increase is based upon the Village Board approval of adding a 1% food & beverage tax in Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 2,489 |
| FY 2023 Budget request | \$ 5,103 |
| Increase (Decrease) | <u>\$ 2,614</u> |

The primary reason for the increase is based upon the estimated amount provided by the Illinois Department of Revenue for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 390,000 |
| FY 2023 Budget request | <u>\$ 430,000</u> |
| Increase (Decrease) | <u>\$ 40,000</u> |

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 95,000 |
| FY 2023 Budget request | \$ 85,000 |
| Increase (Decrease) | <u>\$ (10,000)</u> |

The primary reason for the decrease is based upon the projected actuals from Fiscal Year 2022 and the State imposed 2% administrative collection fee.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 1,000 |
| FY 2023 Budget request | <u>\$ 1,000</u> |
| Increase (Decrease) | <u><u>\$ -</u></u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 7,900 |
| FY 2023 Budget request | \$ 8,650 |
| Increase (Decrease) | <u>\$ 750</u> |

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

**MAINTENANCE AND OPERATIONS BUDGET
2023 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Description: Vehicle Licenses

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

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

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

| | |
|------------------------|---------------------|
| FY 2022 Budget request | \$ 159,000 |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ (159,000)</u> |

The primary reason for the decrease is based upon the passing of the road referendum in June 2022. As a result of the road referendum passing, the Village promised the Residents that the vehicle sticker program would be eliminated to neutralize the increase of taxes for the road program.

**MAINTENANCE AND OPERATIONS BUDGET
2023 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

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

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

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

| | |
|------------------------|-------------------|
| FY 2022 Budget request | \$ 5,900 |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ (5,900)</u> |

The primary reason for the decrease is based upon the passing of the road referendum in June 2022. As a result of the road referendum passing, the Village promised the Residents that the vehicle sticker program would be eliminated to neutralize the increase of taxes for the road program.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 13,000 |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ (13,000)</u> |

The primary reason for the decrease is based upon a cost analysis that showed the program was not fiscally beneficial to the Village Residents.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 172,000 |
| FY 2023 Budget request | \$ 165,000 |
| Increase (Decrease) | <u>\$ (7,000)</u> |

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Description: Video Gaming Liquor Licenses
Account Number: 01-10-00-2-3160

At their July 27, 2020 meeting, the Village Board passed Ordinance No. 2035-20 repealing Ordinance No. 1294A-09, which prohibited video gaming in the Village. The Board then passed Ordinance No. 2036-20, which allows for video gaming within the Village of Hawthorn Woods. Pursuant to this ordinance, each Video Gaming (VG) liquor license shall cost \$2,500.00 per year.

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 250 |
| FY 2023 Budget request | <u>\$ 1,600</u> |
| Increase (Decrease) | <u><u>\$ 1,350</u></u> |

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Description: Video Gaming Terminal Fee
Account Number: 01-10-00-4-3680

At their July 27, 2020 meeting, the Village Board passed Ordinance No. 2035-20 repealing Ordinance No. 1294A-09, which prohibited video gaming in the Village. The Board then passed Ordinance No. 2036-20, which allows for video gaming within the Village of Hawthorn Woods. Pursuant to this ordinance, each video gaming terminal fee shall cost \$150.00 per year, and the total number of video gaming terminals located in an establishment shall not exceed six (6).

The Video Gaming Terminal Fee revenue forecast changed from the prior year, as follows:

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 10,000 |
| FY 2023 Budget request | \$ 9,150 |
| Increase (Decrease) | <u>\$ (850)</u> |

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 56,000 |
| FY 2023 Budget request | \$ 65,000 |
| Increase (Decrease) | <u>\$ 9,000</u> |

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 5,000 |
| FY 2023 Budget request | <u>\$ 250</u> |
| Increase (Decrease) | <u><u>\$ (4,750)</u></u> |

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 3,750 |
| FY 2023 Budget request | \$ 3,719 |
| Increase (Decrease) | <u>\$ (31)</u> |

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 1,000 |
| FY 2023 Budget request | <u>\$ 3,000</u> |
| Increase (Decrease) | <u><u>\$ 2,000</u></u> |

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 3,500 |
| FY 2023 Budget request | <u>\$ 3,500</u> |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.



ELECTED OFFICIALS



Mayor Dominick DiMaggio



Trustee Cathy Bayer



Trustee Michael David



Trustee James W. Kaiser



Trustee Jodi McCarthy



Trustee Steve Riess



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 |
| | 2021 | 2022 | 2023 | 2023 |
| Full-Time | 0 | 0 | 0 | 0 |
| Part-Time | 7 | 7 | 7 | 0 |

Revenues

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | Proposed | |
|---|---|---|-----------------------|------|
| | | | 2023 | 2024 |
| - | - | - | - | - |
| - | - | - | Total Revenues | |
| | | | - | - |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | Proposed | |
|---|---|---|---------------------------|-------|
| | | | 2023 | 2024 |
| - | - | - | | |
| 1,792 | 2,068 | 2,085 | - | - |
| 1,792 | 2,068 | 2,085 | 2,000 | 2,070 |
| | | | Total Expenditures | |
| | | | 2,000 | 2,070 |

| | | | | | |
|---------|---------|---------|-----------------------------|---------|---------|
| (1,792) | (2,068) | (2,085) | Source (Use) of Cash | (2,000) | (2,070) |
|---------|---------|---------|-----------------------------|---------|---------|

Significant Changes

- There are no significant changes.

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|----------------------------|--------------------------|----------------|----------|------------------------------|-----------------------------|------------------|
| | | | BUDGETED | 6 MONTHS ACTUAL PROJECTED | | |
| ELECTED OFFICIALS | | | | | | |
| EXPENDITURES | | | | | | |
| PERSONNEL SERVICES | | | | | | |
| 01-10-12-1-4010 | SALARIES | - | - | - | - | - |
| 01-10-12-1-4040 | IMRF | - | - | - | - | - |
| 01-10-12-1-4090 | FICA MATCHING | - | - | - | - | - |
| <hr/> | | | | | | |
| TOTAL PERSONNEL SERVICES | | - | - | - | - | - |
| CONTRACTUAL SERVICES | | | | | | |
| 01-10-12-3-4357 | PRINTING/COPYING | 58 | 100 | 11 | 100 | 100 |
| 01-10-12-3-4361 | DUES | 345 | 400 | - | 408 | 420 |
| 01-10-12-3-4365 | PROFESSIONAL DEVELOPMENT | 165 | 500 | - | 400 | 400 |
| 01-10-12-3-4390 | MISCELLANEOUS EXPENSE | 1,499 | 1,085 | 167 | 1,085 | 1,150 |
| <hr/> | | | | | | |
| TOTAL CONTRACTUAL SERVICES | | 2,068 | 2,085 | 178 | 1,993 | 2,070 |
| <hr/> | | | | | | |
| TOTAL EXPENDITURES | | 2,068 | 2,085 | 178 | 1,993 | 2,070 |
| <hr/> | | | | | | |

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 100 |
| FY 2023 Budget request | \$ 100 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | <u>\$415</u> |
| Total | <u><u>\$415</u></u> |

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

| | |
|------------------------|---------------------|
| FY 2022 Budget request | \$ 400 |
| FY 2023 Budget request | <u>\$ 415</u> |
| Increase (Decrease) | <u><u>\$ 15</u></u> |

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | <u>\$ 400</u> |

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

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 500 |
| FY 2023 Budget request | \$ 400 |
| Increase (Decrease) | <u>\$ (100)</u> |

The primary reason for the decrease relates to the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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, logo shirts, and appointed 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 | \$ 500 |
| Total | <u>\$ 1,085</u> |

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 1,085 |
| FY 2023 Budget request | \$ 1,085 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.



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 |
| | 2021 | 2022 | 2023 | 2023 |
| Full-Time | 3 | 3 | 3 | 2.05 |
| Part-Time | 0 | 1 | 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 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | Proposed | |
|---|---|---|-----------------------|------|
| | | | 2023 | 2024 |
| - | - | - | - | - |
| - | - | - | Total Revenues | |
| | | | - | - |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|---------------------------|----------------|----------------|
| | | | | 2023 | 2024 |
| 269,436 | 348,064 | 370,229 | Personnel Services | 406,776 | 427,115 |
| 102,662 | 65,306 | 89,173 | Contractual Services | 86,030 | 85,594 |
| 6,717 | 5,100 | 6,315 | Commodities | 6,315 | 6,315 |
| 378,815 | 418,470 | 465,717 | Total Expenditures | 499,121 | 519,024 |

| | | | | | |
|-----------|-----------|-----------|-----------------------------|-----------|-----------|
| (378,815) | (418,470) | (465,717) | Source (Use) of Cash | (499,121) | (519,024) |
|-----------|-----------|-----------|-----------------------------|-----------|-----------|

Significant Changes

- \$2,500 decrease in Contract Maintenance-Equipment due to new phone system.
- \$2,500 decrease in Credit Card Processing Fees due to elimination of vehicle stickers/dog tags.
- \$935 decrease in Postage due to the elimination of vehicle stickers/dog tags in Fiscal Year 2023.
- \$4,555 decrease in Printing/Copying due to the elimination of vehicle stickers/dog tags in Fiscal Year 2023.
- \$2,400 increase in Public Information due to anticipated price increases in paper/ink, and the addition of one more newsletter.
- \$4,680 increase in Yard Waste Stickers due to projected actuals in Fiscal Year 2022.

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|--------------------------|-----------------------------|----------------|----------|--------------------|-----------------------------|------------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| ADMINISTRATION | | | | | | |
| EXPENDITURES | | | | | | |
| PERSONNEL SERVICES | | | | | | |
| 01-10-10-1-4010 | SALARIES | 282,032 | 304,402 | 162,287 | 324,574 | 360,556 |
| 01-10-10-1-4015 | PART TIME INTERN/EMPLOYEE | 12,060 | 10,000 | 9,532 | 9,532 | - |
| 01-10-10-1-4040 | IMRF | 36,100 | 32,541 | 17,209 | 34,418 | 38,976 |
| 01-10-10-1-4090 | FICA MATCHING | 17,873 | 23,287 | 11,405 | 22,810 | 27,583 |
| TOTAL PERSONNEL SERVICES | | 348,064 | 370,229 | 200,434 | 391,335 | 427,115 |
| CONTRACTUAL SERVICES | | | | | | |
| 01-10-10-3-4130 | CONT. MAINT-EQUIPMENT | 4,140 | 3,000 | 525 | 3,000 | 500 |
| 01-10-10-3-4329 | OTHER PROFESSIONAL SERVICES | - | - | - | - | - |
| 01-10-10-3-4345 | CREDIT CARD PROCESSING FEES | 6,967 | 3,600 | 3,747 | 3,900 | 1,260 |
| 01-10-10-3-4351 | POSTAGE | 9,535 | 10,251 | 7,011 | 8,941 | 9,316 |
| 01-10-10-3-4353 | TELEPHONE - CELL PHONE | 580 | 525 | 211 | 510 | 525 |
| 01-10-10-3-4354 | TELEPHONE - LAND LINE | 10,496 | 10,100 | 3,797 | 9,100 | 9,800 |
| 01-10-10-3-4355 | PUBLISHING/ADVERTISING | 110 | 200 | - | - | 200 |
| 01-10-10-3-4357 | PRINTING/COPYING | 6,190 | 5,815 | 6,648 | 7,698 | 1,260 |
| 01-10-10-3-4358 | PUBLIC INFORMATION | 3,428 | 3,600 | 2,322 | 3,675 | 6,000 |
| 01-10-10-3-4361 | DUES | 5,783 | 5,872 | 4,485 | 5,885 | 6,073 |
| 01-10-10-3-4362 | TRAVEL EXPENSE | - | 100 | - | - | 100 |
| 01-10-10-3-4363 | MILEAGE REIMBURSEMENT | 85 | 250 | 84 | 200 | 200 |
| 01-10-10-3-4365 | PROFESSIONAL DEVELOPMENT | 54 | 4,440 | - | 3,270 | 4,440 |
| 01-10-10-3-4367 | PUBLICATIONS | 272 | 300 | - | 272 | 300 |
| 01-10-10-3-4371 | PROPERTY TAX REBATE -ANNEX | 8,506 | 7,375 | (383) | 7,375 | 7,647 |
| 01-10-10-3-4377 | EMPLOYEE RECOGNITION | 280 | 1,790 | 315 | 1,790 | 1,790 |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|----------------------------|-----------------------------|----------------|----------|--------------------|-----------------------------|------------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| 01-10-10-3-4378 | VOLUNTEER APPRECIATION | 409 | 400 | - | 400 | 400 |
| 01-10-10-3-4380 | YARD WASTE STICKERS | 2,070 | 2,070 | - | 5,400 | 6,750 |
| 01-10-10-3-4381 | MORTGAGE DEFAULT PROP MAINT | - | - | - | - | - |
| 01-10-10-3-4382 | SWALCO FEE | 3,526 | 3,750 | 3,719 | 3,719 | 3,719 |
| 01-10-10-3-4390 | MISC. EXPENSE | 2,872 | 735 | 101 | 735 | 750 |
| 01-10-10-3-4399 | CONTINGENCY | - | 25,000 | 1,211 | 1,211 | 25,000 |
| TOTAL CONTRACTUAL SERVICES | | 65,306 | 89,173 | 33,795 | 67,081 | 85,594 |
| COMMODITIES | | | | | | |
| 01-10-10-5-4561 | OFFICE SUPPLIES | 4,293 | 5,000 | 1,463 | 4,600 | 5,000 |
| 01-10-10-5-4562 | AUTO FUEL & OIL | - | - | - | - | - |
| 01-10-10-5-4563 | MINOR EQUIPMENT | - | 200 | - | 200 | 200 |
| 01-10-10-5-4578 | UNIFORMS | - | 200 | - | 200 | 200 |
| 01-10-10-5-4595 | MEETING SUPPLIES | 807 | 915 | 275 | 850 | 915 |
| TOTAL COMMODITIES | | 5,100 | 6,315 | 1,738 | 5,850 | 6,315 |
| MISCELLANEOUS | | | | | | |
| 01-10-10-7-3895 | CASH OVER/SHORT | - | - | - | - | - |
| TOTAL MISCELLANEOUS | | - | - | - | - | - |
| TOTAL EXPENDITURES | | 418,470 | 465,717 | 235,967 | 464,266 | 519,024 |

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 Specialist - 90%

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

| | |
|------------------------|-------------------|
| FY 2022 Budget request | \$ 304,402 |
| FY 2023 Budget request | <u>\$ 343,387</u> |
| Increase (Decrease) | <u>\$ 38,985</u> |

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
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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, 2023, the Village's portion will be 10.81%.

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

| | |
|------------------------|------------------|
| FY 2022 Budget request | \$ 32,541 |
| FY 2023 Budget request | <u>\$ 37,120</u> |
| Increase (Decrease) | <u>\$ 4,579</u> |

The primary reason for the increase is based upon the Village's IMRF percentage is increasing from 10.69% to 10.81%, effective January 1, 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 23,287 |
| FY 2023 Budget request | <u>\$ 26,269</u> |
| Increase (Decrease) | <u><u>\$ 2,982</u></u> |

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
2023 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 is used to pay for the cleaning and maintenance of office machines, including printers, computers, phones, and fax machines.

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

| | |
|------------------------|--------------------------|
| FY 2022 Budget request | \$ 3,000 |
| FY 2023 Budget request | <u>\$ 500</u> |
| Increase (Decrease) | <u><u>\$ (2,500)</u></u> |

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

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | \$ - |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 paid for the cost to the Village when a customer used their credit card for payment of Village vehicle stickers and dog tags. With the elimination of vehicle stickers and dog tags, this line item will be reduced. 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 2022 Budget request | \$ 3,600 |
| FY 2023 Budget request | <u>\$ 1,260</u> |
| Increase (Decrease) | <u><u>\$ (2,340)</u></u> |

The primary reason for the decrease relates to the elimination of vehicle stickers/dog tags in Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 (\$17.99/month) | \$ 216 |
| UPS | \$ 225 |
| Bulk mailing annual fee | \$ 275 |
| Vehicle sticker mailing | \$ - |
| Newsletter mailing | \$ 4,600 |
| Total | <u>\$ 9,316</u> |

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

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 10,251 |
| FY 2023 Budget request | \$ 9,316 |
| Increase (Decrease) | <u>\$ (935)</u> |

The primary reason for the decrease is based upon the elimination of vehicle stickers/dog tags for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 525 |
| FY 2023 Budget request | \$ 525 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 associated with all departments with the exception of the Aquatic Center, and for the maintenance of phone

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

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 10,100 |
| FY 2023 Budget request | \$ 9,800 |
| Increase (Decrease) | <u>\$ (300)</u> |

The primary reason for the decrease relates to the replacement of the phone system for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 publishing of various non-reimbursable legal publications in the local newspaper.

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 200 |
| FY 2023 Budget request | \$ 200 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 various forms, envelopes, business cards, special mailings, check stock, deposit slips and engraving of nameplates for certain committee members.

| | |
|---|-----------------|
| Vehicle sticker applications | \$ - |
| Vehicle stickers | \$ - |
| Dog tags | \$ - |
| Nameplates | \$ 50 |
| Business cards | \$ 100 |
| AP checks | \$ 100 |
| Tax forms | \$ 450 |
| Envelopes | \$ 450 |
| Deposit slips | \$ 60 |
| Name badges | \$ 50 |
| | <u>\$ 1,260</u> |

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

| | |
|------------------------|-------------------|
| FY 2022 Budget request | \$ 5,815 |
| FY 2023 Budget request | \$ 1,260 |
| Increase (Decrease) | <u>\$ (4,555)</u> |

The primary reason for the decrease relates to the elimination of vehicle stickers/dog tags for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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) | \$ 6,000 |
| | \$ 6,000 |
| | \$ 6,000 |

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

| | |
|------------------------|----------|
| FY 2022 Budget request | \$ 3,600 |
| FY 2023 Budget request | \$ 6,000 |
| Increase (Decrease) | \$ 2,400 |

The primary reason for the increase is based upon anticipated price increases for paper and ink as well as the addition of one more newsletter mailing for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | \$ 1,450 |
| International City/County Managers Assoc. - CAO | \$ 1,450 |
| Illinois City Management Assoc. - COO | \$ 470 |
| Illinois City Management Assoc. - CAO | \$ 183 |
| Lake County Municipal League | \$ 1,110 |
| Lake Zurich Area Chamber of Commerce | \$ 410 |
| Total | <u>\$ 6,073</u> |

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

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 5,872 |
| FY 2023 Budget request | <u>\$ 6,073</u> |
| Increase (Decrease) | <u>\$ 201</u> |

The primary reason for the increase relates to the estimated actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 100 |
| FY 2023 Budget request | \$ 100 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 \$.625 per mile.

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

| | |
|------------------------|----------------|
| FY 2022 Budget request | \$ 250 |
| FY 2023 Budget request | \$ 200 |
| Increase (Decrease) | <u>\$ (50)</u> |

The primary reason for the decrease relates to the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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) and CAO (Winter) | \$ 1,300 |
| IML Conference | \$ 400 |
| LZ Chamber Board meetings | \$ 240 |
| Business expenses (Women in Govt., Admin meetings) | \$ 1,000 |
| ICMA Credentialed Manager Certification | \$ 1,500 |
| Total | <u>\$ 4,440</u> |

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 4,440 |
| FY 2023 Budget request | \$ 4,440 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 various publications used by the administrative staff. Included in this account are the Illinois Compiled Statutes.

| | |
|----------------|---------------|
| State Statutes | <u>\$ 300</u> |
|----------------|---------------|

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

| | |
|------------------------|---------------|
| FY 2022 Budget request | \$ 300 |
| FY 2023 Budget request | <u>\$ 300</u> |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 7,375 |
| FY 2023 Budget request | \$ 7,647 |
| Increase (Decrease) | <u>\$ 272</u> |

The primary reason for the increase relates to the estimated actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | \$ 1,590 |
| Public Service Recognition Week | \$ 200 |
| Total | <u>\$ 1,790</u> |

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

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 1,790 |
| FY 2023 Budget request | <u>\$ 1,790</u> |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 400 |
| FY 2023 Budget request | <u>\$ 400</u> |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 \$30. Residents are informed they can purchase them at cost through Waste Management. During the month of October, residents can purchase Leaf Only stickers at a discounted rate. Effective, January 1, 2013, leaf burning was banned in the Village of Hawthorn Woods.

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

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 2,070 |
| FY 2023 Budget request | \$ 6,750 |
| Increase (Decrease) | <u>\$ 4,680</u> |

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2022 as well as an increase in sticker cost with the current Waste Management contract.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 3,750 |
| FY 2023 Budget request | \$ 3,719 |
| Increase (Decrease) | <u>\$ (31)</u> |

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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, liquor license background checks and other miscellaneous items.

| | |
|----------------------------------|---------------|
| LCML Annual Dinner | \$ 150 |
| Liquor license background checks | \$ - |
| Retirement/bereavement | \$ 300 |
| Miscellaneous | \$ 300 |
| Total | <u>\$ 750</u> |

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

| | |
|------------------------|--------------|
| FY 2022 Budget request | \$ 735 |
| FY 2023 Budget request | \$ 750 |
| Increase (Decrease) | <u>\$ 15</u> |

The primary reason for the increase relates to the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 25,000 |
| FY 2023 Budget request | \$ 25,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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.

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 5,000 |
| FY 2023 Budget request | \$ 5,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 such as an adding machine.

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 200 |
| FY 2023 Budget request | \$ 200 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 200 |
| FY 2023 Budget request | \$ 200 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | \$ 565 |
| Other items | \$ 350 |
| Total | <u>\$ 915</u> |

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 915 |
| FY 2023 Budget request | \$ 915 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.



LEGAL



LEGAL

Department Purpose

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

Personnel

| | Actual | | Proposed | |
|-----------|-----------|------|-----------|------|
| | Headcount | | Headcount | FTE |
| | 2021 | 2022 | 2023 | 2023 |
| Full-Time | 0 | 0 | 0 | 0 |
| Part-Time | 0 | 0 | 0 | 0 |

Revenues

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | Proposed | |
|---|---|---|-----------------------|------|
| | | | 2023 | 2024 |
| - | - | - | - | - |
| - | - | - | Total Revenues | |
| | | | - | - |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | Proposed | |
|---|---|---|---------------------------|---------|
| | | | 2023 | 2024 |
| 501,381 | 280,997 | 195,500 | 247,750 | 199,325 |
| 501,381 | 280,997 | 195,500 | Total Expenditures | |
| | | | 247,750 | 199,325 |

| | | | | | |
|-----------|-----------|-----------|-----------------------------|-----------|-----------|
| (501,381) | (280,997) | (195,500) | Source (Use) of Cash | (247,750) | (199,325) |
|-----------|-----------|-----------|-----------------------------|-----------|-----------|

Significant Changes

- \$50,000 increase in Legal Service - Litigation due to ongoing litigation in Fiscal Year 2023.
- \$1,000 increase in Adjudication due to an anticipated increase in hearings.

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|----------------------------|---------------------------|-------------|----------|-----------------|-----------------------|---------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| LEGAL | | | | | | |
| EXPENDITURES | | | | | | |
| CONTRACTUAL SERVICES | | | | | | |
| 01-10-11-3-4230 | LEGAL SERVICES-LITIGATION | 176,266 | 95,000 | 67,385 | 146,000 | 95,000 |
| 01-10-11-3-4231 | RETAINER-GENERAL | 60,000 | 60,000 | 25,000 | 60,000 | 60,000 |
| 01-10-11-3-4232 | LEGAL SERVICES-PROSECUTOR | 34,354 | 30,000 | 12,500 | 30,000 | 33,075 |
| 01-10-11-3-4233 | HUMAN RESOURCES/LABOR | 9,664 | 10,000 | 12,715 | 15,000 | 10,000 |
| 01-10-11-3-4234 | ADJUDICATION | 713 | 500 | 75 | 1,000 | 1,250 |
| 01-10-11-3-4235 | LEGAL-LAND USE | - | - | - | - | - |
| TOTAL CONTRACTUAL SERVICES | | 280,997 | 195,500 | 117,675 | 252,000 | 199,325 |
| TOTAL EXPENDITURES | | 280,997 | 195,500 | 117,675 | 252,000 | 199,325 |

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 95,000 |
| FY 2023 Budget request | \$ 145,000 |
| Increase (Decrease) | <u>\$ 50,000</u> |

The primary reason for the increase is based upon ongoing litigation for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 60,000 |
| FY 2023 Budget request | \$ 60,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 \$2,625. 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 2022 Budget request | \$ 30,000 |
| FY 2023 Budget request | \$ 31,500 |
| Increase (Decrease) | <u>\$ 1,500</u> |

The primary reason for the increase is based upon anticipated increase of 5% in the monthly retainer in Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 10,000 |
| FY 2023 Budget request | \$ 10,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 500 |
| FY 2023 Budget request | \$ 1,250 |
| Increase (Decrease) | <u>\$ 750</u> |

The primary reason for the increase relates to anticipated adjudication hearings for Fiscal Year 2023.



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 2021 | Headcount 2022 | Headcount 2023 | FTE 2023 |
| 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 Officer.

Revenues

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | Proposed | |
|---|---|---|-----------------------|------|
| | | | 2023 | 2024 |
| - | - | - | - | - |
| - | - | - | Total Revenues | |
| | | | - | - |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|---------------------------|----------|--------|
| | | | | 2023 | 2024 |
| 37,416 | 40,461 | 42,026 | Personnel Services | 44,886 | 47,130 |
| 4,842 | 3,922 | 8,375 | Contractual Services | 7,995 | 8,160 |
| 42,258 | 44,383 | 50,401 | Total Expenditures | 52,881 | 55,290 |

| | | | | | |
|----------|----------|----------|-----------------------------|----------|----------|
| (42,258) | (44,383) | (50,401) | Source (Use) of Cash | (52,881) | (55,290) |
|----------|----------|----------|-----------------------------|----------|----------|

Significant Changes

- There are no significant changes.

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|----------------------------|-----------------------------|----------------|----------|--------------------|-----------------------------|------------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| VILLAGE CLERK | | | | | | |
| EXPENDITURES | | | | | | |
| PERSONNEL SERVICES | | | | | | |
| 01-10-13-1-4010 | SALARIES | 34,045 | 35,513 | 18,748 | 37,495 | 39,786 |
| 01-10-13-1-4040 | IMRF | 4,273 | 3,796 | 2,030 | 4,059 | 4,301 |
| 01-10-13-1-4090 | FICA MATCHING | 2,143 | 2,717 | 1,142 | 2,285 | 3,044 |
| TOTAL PERSONNEL SERVICES | | 40,461 | 42,026 | 21,920 | 43,840 | 47,130 |
| CONTRACTUAL SERVICES | | | | | | |
| 01-10-13-3-4329 | OTHER PROFESSIONAL SERVICES | 1,654 | 4,330 | 1,293 | 3,820 | 3,860 |
| 01-10-13-3-4330 | FOIA RESPONSE FEES | 594 | 1,000 | - | 500 | 500 |
| 01-10-13-3-4361 | DUES | 175 | 275 | 235 | 295 | 300 |
| 01-10-13-3-4365 | PROFESSIONAL DEVELOPMENT | 35 | 1,270 | - | 1,150 | 1,350 |
| 01-10-13-3-4390 | MISC EXPENSE | 1,464 | 1,500 | 465 | 1,851 | 2,150 |
| TOTAL CONTRACTUAL SERVICES | | 3,922 | 8,375 | 1,993 | 7,616 | 8,160 |
| TOTAL EXPENDITURES | | 44,383 | 50,401 | 23,913 | 51,456 | 55,290 |

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 35,513 |
| FY 2023 Budget request | <u>\$ 37,891</u> |
| Increase (Decrease) | <u>\$ 2,378</u> |

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
2023 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, 2023 the Village's portion will be 10.81%.

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

| | |
|------------------------|---------------|
| FY 2022 Budget request | \$ 3,796 |
| FY 2023 Budget request | \$ 4,096 |
| Increase (Decrease) | <u>\$ 300</u> |

The primary reason for the increase is based upon the Village's IMRF percentage is increasing from 10.69% to 10.81%, effective January 1, 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 2,717 |
| FY 2023 Budget request | <u>\$ 2,899</u> |
| Increase (Decrease) | <u>\$ 182</u> |

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
2023 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 and codification of ordinances:

| | |
|--|-----------------|
| Notary, insurance and stamps | \$ 90 |
| Annual shredding of documents | \$ 270 |
| Sterling Codifiers - biennial codification | \$ 3,500 |
| Total | <u>\$ 3,860</u> |

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

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 4,330 |
| FY 2023 Budget request | \$ 3,860 |
| Increase (Decrease) | <u>\$ (470)</u> |

The primary reason for the decrease relates to the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 1,000 |
| FY 2023 Budget request | \$ 500 |
| Increase (Decrease) | <u>\$ (500)</u> |

The primary reason for the change is based upon projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | \$ 180 |
| Municipal Clerks of Illinois – Village Clerk | \$ 60 |
| Total | <u>\$ 300</u> |

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

| | |
|------------------------|--------------|
| FY 2022 Budget request | \$ 275 |
| FY 2023 Budget request | \$ 300 |
| Increase (Decrease) | <u>\$ 25</u> |

The primary reason for the increase relates to the inclusion of the permit technician for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 |
| Total | <u>\$ 1,300</u> |

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

| | |
|------------------------|--------------|
| FY 2022 Budget request | \$ 1,270 |
| FY 2023 Budget request | \$ 1,300 |
| Increase (Decrease) | <u>\$ 30</u> |

The primary reason for the increase relates to the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | \$ 2,035 |
| Total | <u>\$ 2,035</u> |

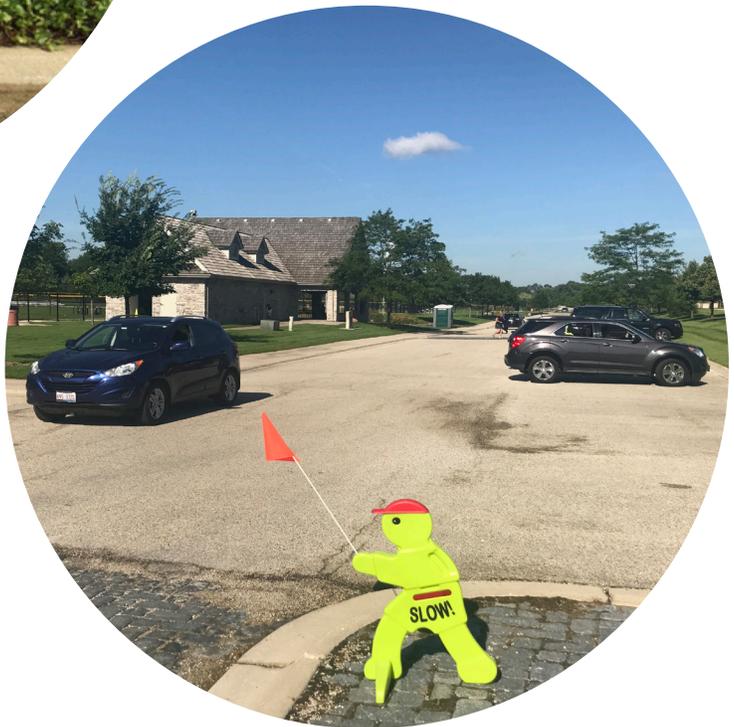
The Miscellaneous Expense budget request changed from the prior year budget, as follows:

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 1,500 |
| FY 2023 Budget request | <u>\$ 2,035</u> |
| Increase (Decrease) | <u>\$ 535</u> |

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2022.



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 |
| | 2021 | 2022 | 2023 | 2023 |
| 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 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | Proposed | |
|---|---|---|-----------------------|------|
| | | | 2023 | 2024 |
| - | - | - | - | - |
| - | - | - | Total Revenues | |
| | | | - | - |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | Proposed | |
|---|---|---|---------------------------|---------|
| | | | 2023 | 2024 |
| 12,183 | 11,825 | 11,975 | Personnel Services | 12,643 |
| 343,231 | 418,062 | 513,102 | Contractual Services | 525,500 |
| 754 | - | 5,000 | Capital Outlay | 5,000 |
| 356,168 | 429,887 | 530,077 | Total Expenditures | 543,143 |
| | | | | 546,925 |

| | | | | | |
|-----------|-----------|-----------|-----------------------------|-----------|-----------|
| (356,168) | (429,887) | (530,077) | Source (Use) of Cash | (543,143) | (546,925) |
|-----------|-----------|-----------|-----------------------------|-----------|-----------|

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 | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|----------------------------|-----------------------------|-------------|-----------|-----------------|-----------------------|---------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| RISK MANAGEMENT | | | | | | |
| EXPENDITURES | | | | | | |
| PERSONNEL SERVICES | | | | | | |
| 01-10-14-1-4010 | SALARIES | 9,926 | 10,119 | 5,070 | 10,139 | 11,207 |
| 01-10-14-1-4040 | IMRF | 1,159 | 1,082 | 549 | 1,098 | 1,211 |
| 01-10-14-1-4090 | FICA MATCHING | 739 | 774 | 377 | 755 | 857 |
| TOTAL PERSONNEL SERVICES | | 11,825 | 11,975 | 5,996 | 11,992 | 13,275 |
| CONTRACTUAL SERVICES | | | | | | |
| 01-10-14-3-4370 | MEDICAL INSURANCE PREMIUMS | 403,118 | 491,400 | 218,408 | 436,816 | 499,000 |
| 01-10-14-3-4371 | DENTAL & VISION PREMIUMS | 31,189 | 37,552 | 16,356 | 32,712 | 35,000 |
| 01-10-14-3-4372 | EMPLOYEE ASSISTANCE PROGRAM | - | 3,150 | - | - | 3,150 |
| 01-10-14-3-4373 | LIABILITY INSURANCE | 111,668 | 105,000 | 89,110 | 89,110 | 100,000 |
| 01-10-14-3-4374 | UNEMPLOYMENT PREMIUM | 6,934 | 7,000 | 7,194 | 7,194 | 7,500 |
| 01-10-14-3-4375 | WORKERS COMPENSATION | 76,153 | 80,000 | 48,980 | 84,000 | 95,000 |
| 01-10-14-3-4376 | FLEX SPENDING | - | - | - | - | - |
| 01-10-14-3-4377 | INSURANCE ALLOCATION | (211,000) | (211,000) | - | (211,000) | (211,000) |
| TOTAL CONTRACTUAL SERVICES | | 418,062 | 513,102 | 380,047 | 438,831 | 528,650 |
| CAPITAL OUTLAY | | | | | | |
| 01-10-14-8-4894 | SAFETY IMPROVEMENTS | - | 5,000 | - | - | 5,000 |
| TOTAL CAPITAL OUTLAY | | - | 5,000 | - | - | 5,000 |
| TOTAL EXPENDITURES | | 429,887 | 530,077 | 386,043 | 450,823 | 546,925 |

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 10,119 |
| FY 2023 Budget request | \$ 10,673 |
| Increase (Decrease) | <u>\$ 554</u> |

The primary reason for the increase represents the Village's approved compensation plan for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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, 2023, the Village’s portion will be 10.81%.

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

| | |
|------------------------|--------------|
| FY 2022 Budget request | \$ 1,082 |
| FY 2023 Budget request | \$ 1,154 |
| Increase (Decrease) | <u>\$ 72</u> |

The primary reason for the increase is based upon the Village's IMRF percentage is increasing from 10.69% to 10.81%, effective January 1, 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 774 |
| FY 2023 Budget request | \$ 816 |
| Increase (Decrease) | <u>\$ 42</u> |

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
2023 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 | 15% | 85% |
| HMO - Family | 31% | 69% |
| PPO - Employee Only | 15% | 85% |
| PPO - Family | 31% | 69% |

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 2022 Budget request | \$ 491,400 |
| FY 2023 Budget request | \$ 499,000 |
| Increase (Decrease) | <u>\$ 7,600</u> |

The primary reason for the increase is based upon an assumed increase for medical benefits in Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 3,150 |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ (3,150)</u> |

The primary reason for the decrease is based upon the Employee Assistance Program that is included in our medical premium agreement with MetLife, which started in Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 37,552 |
| FY 2023 Budget request | \$ 35,000 |
| Increase (Decrease) | <u>\$ (2,552)</u> |

The primary reason for the decrease is based upon an estimated annual premiums for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 105,000 |
| FY 2023 Budget request | \$ 105,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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:

| | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> |
|---------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Benefit Ratio | 2.15% | 1.05% | 0.95% | 1.33% | 1.18% | 1.33% | 1.08% | 1.33% |

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

| | |
|------------------------|---------------|
| FY 2022 Budget request | \$ 7,000 |
| FY 2023 Budget request | \$ 7,500 |
| Increase (Decrease) | <u>\$ 500</u> |

The primary reason for the increase is based upon projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 80,000 |
| FY 2023 Budget request | \$ 90,000 |
| Increase (Decrease) | <u>\$ 10,000</u> |

The primary reason for the increase based upon the quote received in Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ (211,000) |
| FY 2023 Budget request | \$ (211,000) |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 5,000 |
| FY 2023 Budget request | \$ 5,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.



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 2021 | Headcount 2022 | Headcount 2023 | FTE 2023 |
| Full-Time | 0 | 0 | 0 | 0.30 |
| Part-Time | 0 | 0 | 0 | 0 |

Revenues

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | Proposed | |
|---|---|---|-----------------------|------|
| | | | 2023 | 2024 |
| - | - | - | - | - |
| - | - | - | Total Revenues | |
| | | | - | - |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|---------------------------|----------|--------|
| | | | | 2023 | 2024 |
| 44,133 | 39,110 | 40,396 | Personnel Services | 50,857 | 53,400 |
| 8,582 | 7,687 | 8,975 | Contractual Services | 6,285 | 4,785 |
| 52,715 | 46,796 | 49,371 | Total Expenditures | 57,142 | 58,185 |

| | | | | | |
|----------|----------|----------|-----------------------------|----------|----------|
| (52,715) | (46,796) | (49,371) | Source (Use) of Cash | (57,142) | (58,185) |
|----------|----------|----------|-----------------------------|----------|----------|

Significant Changes

- There are no significant changes.

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 6 MONTHS | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|----------------------------|-------------------------------|----------------|------------------|--------|-----------------------------|------------------|
| | | | BUDGETED | ACTUAL | | |
| HUMAN RESOURCES | | | | | | |
| EXPENDITURES | | | | | | |
| PERSONNEL SERVICES | | | | | | |
| 01-10-16-1-4010 | SALARIES | 32,890 | 34,136 | 16,801 | 33,602 | 45,079 |
| 01-10-16-1-4040 | IMRF | 3,782 | 3,649 | 1,820 | 3,640 | 4,873 |
| 01-10-16-1-4090 | FICA MATCHING | 2,438 | 2,611 | 1,245 | 2,490 | 3,449 |
| TOTAL PERSONNEL SERVICES | | 39,110 | 40,396 | 19,866 | 39,732 | 53,400 |
| CONTRACTUAL SERVICES | | | | | | |
| 01-10-16-3-4329 | OTHER PROFESSIONAL SERVICES | 6,300 | 3,500 | - | - | 1,000 |
| 01-10-16-3-4361 | DUES | 607 | 550 | - | 600 | 360 |
| 01-10-16-3-4365 | PROFESSIONAL DEVELOPMENT | - | 300 | - | - | 300 |
| 01-10-16-3-4366 | WELLNESS PROGRAM | 49 | 225 | 49 | 49 | 225 |
| 01-10-16-3-4367 | PRE EMPLOYMENT SCREENING | 731 | 500 | 84 | 140 | 500 |
| 01-10-16-3-4370 | TUITION REIMBURSEMENT PROGRAM | - | 3,000 | - | - | 1,500 |
| 01-10-16-3-4390 | OTHER CHARGES | - | 400 | - | - | 400 |
| 01-10-16-3-4399 | CONTINGENCY | - | 500 | - | - | 500 |
| TOTAL CONTRACTUAL SERVICES | | 7,687 | 8,975 | 133 | 789 | 4,785 |
| TOTAL EXPENDITURES | | 46,796 | 49,371 | 19,999 | 40,521 | 58,185 |

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 34,136 |
| FY 2023 Budget request | \$ 42,932 |
| Increase (Decrease) | <u>\$ 8,796</u> |

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
2023 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, 2023, the Village's portion will be 10.81%.

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

| | |
|------------------------|---------------|
| FY 2022 Budget request | \$ 3,649 |
| FY 2023 Budget request | \$ 4,641 |
| Increase (Decrease) | <u>\$ 992</u> |

The primary reason for the increase is based upon the Village's IMRF percentage is increasing from 10.69% to 10.81%, effective January 1, 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 2,611 |
| FY 2023 Budget request | \$ 3,284 |
| Increase (Decrease) | <u>\$ 673</u> |

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
2023 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 2022 Budget request | \$ 3,500 |
| FY 2023 Budget request | \$ 1,000 |
| Increase (Decrease) | <u>\$ (2,500)</u> |

The primary reason for the decrease is based upon the transition of human resources to the Chief Financial Officer during Fiscal Year 2021.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | \$ 360 |
| Total | <u>\$ 360</u> |

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

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 550 |
| FY 2023 Budget request | \$ 360 |
| Increase (Decrease) | <u>\$ (190)</u> |

The primary reason for the decrease is based upon the removal of the PublicSalary.com renewal for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | <u>\$ 300</u> |

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

| | |
|------------------------|---------------|
| FY 2022 Budget request | \$ 300 |
| FY 2023 Budget request | <u>\$ 300</u> |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 225 |
| FY 2023 Budget request | \$ 225 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 500 |
| FY 2023 Budget request | \$ 500 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 3,000 |
| FY 2023 Budget request | \$ 3,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 |
| | <u>\$ 400</u> |

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 400 |
| FY 2023 Budget request | \$ 400 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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.

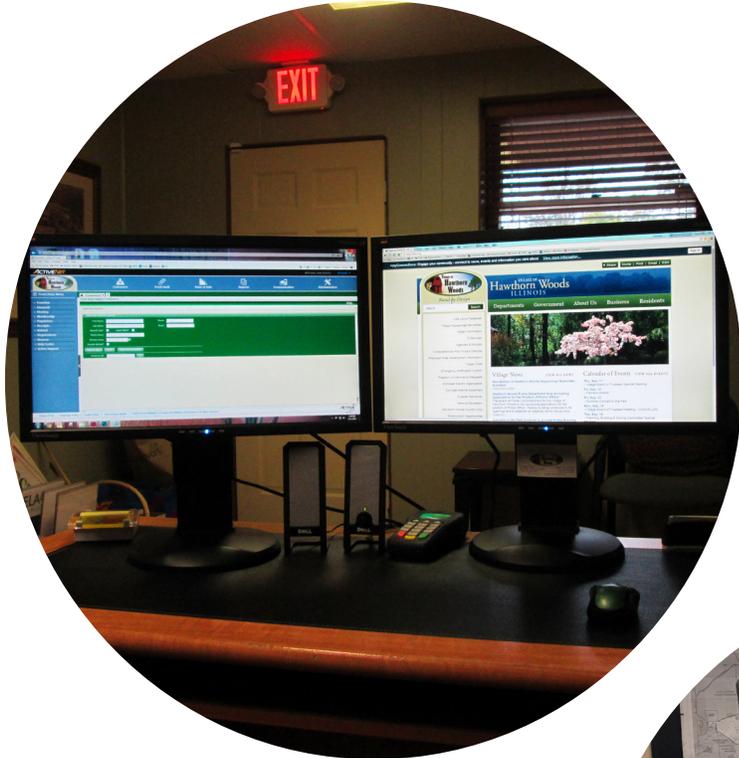
The Contingency budget request changed from the prior year budget, as follows:

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 500 |
| FY 2023 Budget request | \$ 500 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.



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 2021 | Headcount 2022 | Headcount 2023 | FTE 2023 |
| Full-Time | 0 | 0 | 0 | 0 |
| Part-Time | 0 | 0 | 0 | 0 |

Revenues

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | Proposed | |
|---|---|---|-----------------------|------|
| | | | 2023 | 2024 |
| - | - | - | - | - |
| - | - | - | Total Revenues | |
| | | | - | - |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | Proposed | |
|---|---|---|-----------------------------|-----------|
| | | | 2023 | 2024 |
| 106,053 | 94,452 | 100,560 | 115,567 | 142,900 |
| 106,053 | 94,452 | 100,560 | Total Expenditures | |
| | | | 115,567 | 142,900 |
| (106,053) | (94,452) | (100,560) | Source (Use) of Cash | |
| | | | (115,567) | (142,900) |

Significant Changes

- \$5,940 increase in Technology Support Services due to purchase of block of hours with IT vendor.

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|----------------------------|-----------------------------|----------------|----------|------------------------------|-----------------------------|------------------|
| | | | BUDGETED | 6 MONTHS ACTUAL PROJECTED | | |
| TECHNOLOGY | | | | | | |
| EXPENDITURES | | | | | | |
| CONTRACTUAL SERVICES | | | | | | |
| 01-10-17-3-4130 | SOFTWARE SUPPORT & MAINT | 22,021 | 34,510 | 30,347 | 35,161 | 37,000 |
| 01-10-17-3-4329 | TECHNOLOGY SUPPORT SERVICES | 10,500 | 13,500 | - | - | 43,400 |
| 01-10-17-3-4330 | WEBSITE HOSTING & MAINT | 5,657 | 5,800 | 4,994 | 5,659 | 6,500 |
| 01-10-17-3-4331 | INTERNET ACCESS | 24,432 | 25,000 | 8,144 | 25,000 | 25,000 |
| 01-10-17-3-4332 | MISCELLANEOUS | 2,516 | 800 | 925 | 1,500 | 1,000 |
| 01-10-17-3-4333 | HOSTED EXCHANGE SERVICES | 29,327 | 20,950 | 9,256 | 28,730 | 30,000 |
| TOTAL CONTRACTUAL SERVICES | | 94,452 | 100,560 | 53,666 | 96,050 | 142,900 |
| TOTAL EXPENDITURES | | 94,452 | 100,560 | 53,666 | 96,050 | 142,900 |

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | \$ 13,620 |
| Laserfiche maintenance | \$ 933 |
| Laserfiche connector integration | \$ - |
| IACP - PD | \$ 550 |
| Critical Reach - PD | \$ 225 |
| InTime - PD | \$ 2,650 |
| Evidence Room Software - Porter Lee - PD | \$ 725 |
| Lexipol - PD | \$ 8,911 |
| American Legal Publishing | \$ 550 |
| Anti-virus Software - ABN | \$ 2,300 |
| Adobe Creative Cloud (1 license)/Pro (6 licenses) | \$ 1,963 |
| Log Me In Central - 25 user license | \$ 955 |
| VMware - Once every 3 years | \$ 500 |
| Total | <u><u>\$ 33,882</u></u> |

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

| | |
|------------------------|------------------------|
| FY 2022 Budget request | \$ 34,510 |
| FY 2023 Budget request | \$ 33,882 |
| Increase (Decrease) | <u><u>\$ (628)</u></u> |

The primary reason for the decrease relates to the elimination of two Creative Cloud licenses for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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.

120 hours @ \$162.00/hour = \$19,440

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

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 13,500 |
| FY 2023 Budget request | \$ 19,440 |
| Increase (Decrease) | <u>\$ 5,940</u> |

The primary reason for the increase is due to the need of purchasing additional consulting hours in Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | \$ 4,745 |
| Constant Contact | \$ 1,500 |
| Total | <u>\$ 6,245</u> |

Vhw.org domain name expires June 25, 2027.
Hwpd.com domain name expires March 19, 2023

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

| | |
|----------------------------|----------------------|
| FY 2022 Budget request | \$ 5,800 |
| FY 2023 Budget request | \$ 6,245 |
| Increase (Decrease) | <u>\$ 445</u> |

The primary reason for the increase is based upon moving to the next volume tier with Constant Contact for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 \$25,000

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 25,000 |
| FY 2023 Budget request | \$ 25,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 replacements, etc.

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

| | |
|------------------------|---------------|
| FY 2022 Budget request | \$ 800 |
| FY 2023 Budget request | \$ 1,500 |
| Increase (Decrease) | <u>\$ 700</u> |

The primary reason for the increase relates to the estimated actuals for Fiscal Year 2022 and due to the aging of Village computers.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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) | \$ 28,550 |
| Hosted File Exchange Service (Box.com) | \$ 950 |
| Total | <u>\$ 29,500</u> |

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

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 20,950 |
| FY 2023 Budget request | \$ 29,500 |
| Increase (Decrease) | <u>\$ 8,550</u> |

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2022.



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 2021 | Headcount 2022 | Headcount 2023 | FTE 2023 |
| 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 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | Proposed | |
|---|---|---|-----------------------|------|
| | | | 2023 | 2024 |
| - | - | - | - | - |
| - | - | - | Total Revenues | |
| | | | - | - |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|---------------------------|----------|---------|
| | | | | 2023 | 2024 |
| 128,118 | 118,244 | 119,745 | Personnel Services | 134,716 | 141,452 |
| 36,983 | 36,211 | 32,332 | Contractual Services | 38,492 | 39,987 |
| 84 | - | 60 | Commodities | 60 | 60 |
| 165,185 | 154,455 | 152,137 | Total Expenditures | 173,268 | 181,499 |

| | | | | | |
|-----------|-----------|-----------|-----------------------------|-----------|-----------|
| (165,185) | (154,455) | (152,137) | Source (Use) of Cash | (173,268) | (181,499) |
|-----------|-----------|-----------|-----------------------------|-----------|-----------|

Significant Changes

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

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|----------------------------|-----------------------------|-------------|----------|-----------------|-----------------------|---------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| FINANCE | | | | | | |
| EXPENDITURES | | | | | | |
| PERSONNEL SERVICES | | | | | | |
| 01-10-18-1-4010 | SALARIES | 99,260 | 101,187 | 50,693 | 101,385 | 119,409 |
| 01-10-18-1-4040 | IMRF | 11,593 | 10,817 | 5,492 | 10,983 | 12,908 |
| 01-10-18-1-4090 | FICA MATCHING | 7,391 | 7,741 | 3,773 | 7,546 | 9,135 |
| TOTAL PERSONNEL SERVICES | | 118,244 | 119,745 | 59,957 | 119,914 | 141,452 |
| CONTRACTUAL SERVICES | | | | | | |
| 01-10-18-3-4210 | ANNUAL AUDIT | 26,795 | 24,760 | 3,505 | 24,760 | 30,450 |
| 01-10-18-3-4211 | ACTUARY SERVICES | 5,200 | 2,300 | 3,010 | 3,510 | 3,500 |
| 01-10-18-3-4328 | OTHER PROFESSIONAL SERVICES | 375 | - | - | - | 500 |
| 01-10-18-3-4329 | BOND FINANCIAL ADVISOR | 1,500 | 1,000 | 450 | 450 | 1,000 |
| 01-10-18-3-4330 | AUDIT CONTINGENCY PAYMENT | - | 1,452 | - | - | 1,452 |
| 01-10-18-3-4353 | TELEPHONE-CELL PHONE | 575 | 600 | 470 | 600 | 1,085 |
| 01-10-18-3-4355 | PUBLISHING/ADVERTISING | 45 | 400 | - | 60 | 60 |
| 01-10-18-3-4361 | DUES | 1,410 | 1,470 | 550 | 1,410 | 1,590 |
| 01-10-18-3-4365 | PROFESSIONAL DEVELOPMENT | 311 | 350 | 364 | 299 | 350 |
| TOTAL CONTRACTUAL SERVICES | | 36,211 | 32,332 | 8,349 | 31,089 | 39,987 |
| COMMODITIES | | | | | | |
| 01-10-18-5-4578 | UNIFORMS | - | 60 | - | 60 | 60 |
| TOTAL COMMODITIES | | - | 60 | - | 60 | 60 |
| TOTAL EXPENDITURES | | 154,455 | 152,137 | 68,306 | 151,063 | 181,499 |

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 101,187 |
| FY 2023 Budget request | \$ 113,723 |
| Increase (Decrease) | <u>\$ 12,536</u> |

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
2023 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, 2023, the Village's portion will be 10.81%.

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

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 10,817 |
| FY 2023 Budget request | \$ 12,293 |
| Increase (Decrease) | <u>\$ 1,476</u> |

The primary reason for the increase is based upon the Village's IMRF percentage is increasing from 10.69% to 10.81%, effective January 1, 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 7,741 |
| FY 2023 Budget request | \$ 8,700 |
| Increase (Decrease) | <u>\$ 959</u> |

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
2023 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 2022 Budget request | \$ 24,760 |
| FY 2023 Budget request | \$ 29,000 |
| Increase (Decrease) | <u>\$ 4,240</u> |

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
2023 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 2022 Budget request | \$ 2,300 |
| FY 2023 Budget request | \$ 3,500 |
| Increase (Decrease) | <u>\$ 1,200</u> |

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 1,000 |
| FY 2023 Budget request | \$ 1,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 1,452 |
| FY 2023 Budget request | \$ 1,452 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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.

Hot Spot = \$435

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

| | |
|------------------------|---------------|
| FY 2022 Budget request | \$ 600 |
| FY 2023 Budget request | \$ 1,085 |
| Increase (Decrease) | <u>\$ 485</u> |

The primary reason for the increase is based upon projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 400 |
| FY 2023 Budget request | \$ 60 |
| Increase (Decrease) | <u>\$ (340)</u> |

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | <u>\$ 1,545</u> |

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

| | |
|------------------------|--------------|
| FY 2022 Budget request | \$ 1,470 |
| FY 2023 Budget request | \$ 1,545 |
| Increase (Decrease) | <u>\$ 75</u> |

The primary reason for the increase is based upon projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | \$ | <u>350</u> |

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

| | | |
|------------------------|----|----------|
| FY 2022 Budget request | \$ | 350 |
| FY 2023 Budget request | \$ | 350 |
| Increase (Decrease) | \$ | <u>-</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 60 |
| FY 2023 Budget request | \$ 60 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change in Fiscal Year 2023.



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 |
| | 2021 | 2022 | 2023 | 2023 |
| Full-Time | 0 | 0 | 0 | 0.10 |
| Part-Time | 0 | 0 | 0 | 0 |

Revenues

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | Proposed | |
|---|---|---|-----------------------|------|
| | | | 2023 | 2024 |
| - | - | - | - | - |
| - | - | - | Total Revenues | |
| | | | - | - |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|-----------------------------|-----------------|-----------------|
| | | | | 2023 | 2024 |
| 16,134 | 17,244 | 17,382 | Personnel Services | 18,305 | 19,220 |
| 6,994 | 17,989 | 12,000 | Contractual Services | 14,000 | 12,000 |
| 23,128 | 35,232 | 29,382 | Total Expenditures | 32,305 | 31,220 |
| (23,128) | (35,232) | (29,382) | Source (use) of cash | (32,305) | (31,220) |

Significant Changes

- \$2,000 increase for Storm Sewer Mapping due to storm sewer atlas updates required.

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|----------------------------|--------------------------------|----------------|----------|--------------------|-----------------------------|------------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| ENGINEERING | | | | | | |
| EXPENDITURES | | | | | | |
| PERSONNEL SERVICES | | | | | | |
| 01-10-19-1-4010 | SALARIES | 14,395 | 14,688 | 7,358 | 14,716 | 16,225 |
| 01-10-19-1-4040 | IMRF | 1,807 | 1,570 | 797 | 1,594 | 1,754 |
| 01-10-19-1-4090 | FICA MATCHING | 1,042 | 1,124 | 529 | 1,058 | 1,241 |
| TOTAL PERSONNEL SERVICES | | 17,244 | 17,382 | 8,684 | 17,369 | 19,220 |
| CONTRACTUAL SERVICES | | | | | | |
| 01-10-19-3-4219 | ENGINEERING SERVICES - GENERAL | 9,257 | 12,000 | 2,025 | 12,000 | 12,000 |
| 01-10-19-3-4221 | STORM SEWER MAPPING | 8,732 | - | - | - | - |
| TOTAL CONTRACTUAL SERVICES | | 17,989 | 12,000 | 2,025 | 12,000 | 12,000 |
| TOTAL EXPENDITURES | | 35,232 | 29,382 | 10,709 | 29,369 | 31,220 |

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 14,688 |
| FY 2023 Budget request | \$ 15,452 |
| Increase (Decrease) | <u>\$ 764</u> |

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
2023 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, 2023, the Village's portion will be 10.81%.

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

| | |
|------------------------|---------------|
| FY 2022 Budget request | \$ 1,570 |
| FY 2023 Budget request | \$ 1,670 |
| Increase (Decrease) | <u>\$ 100</u> |

The primary reason for the increase is based upon the Village's IMRF percentage is increasing from 10.69% to 10.81%, effective January 1, 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 1,124 |
| FY 2023 Budget request | \$ 1,182 |
| Increase (Decrease) | <u>\$ 58</u> |

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
2023 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 2022 Budget request | \$ 12,000 |
| FY 2023 Budget request | \$ 12,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ 2,000 |
| Increase (Decrease) | <u>\$ 2,000</u> |

The primary reason for the increase is that some existing storm sewers are not noted or not noted correctly on the storm sewer atlas.



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 |
| | 2021 | 2022 | 2023 | 2023 |
| 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 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|-----------------------|----------------|----------------|
| | | | | 2023 | 2024 |
| 208,481 | 149,994 | 123,300 | Fees | 146,300 | 146,300 |
| 6,905 | 8,828 | - | Intergovernmental | - | - |
| 11,987 | 12,755 | - | Miscellaneous | - | - |
| 227,373 | 171,576 | 123,300 | Total Revenues | 146,300 | 146,300 |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|---------------------------|------------------|------------------|
| | | | | 2023 | 2024 |
| 1,346,839 | 1,548,834 | 1,628,712 | Personnel Services | 1,701,463 | 1,786,536 |
| 158,195 | 128,260 | 165,497 | Contractual Services | 180,299 | 180,299 |
| 57,559 | 54,557 | 56,250 | Commodities | 77,857 | 77,857 |
| 13,631 | 23,195 | 7,000 | Capital Outlay | 7,000 | 7,000 |
| 1,576,224 | 1,754,846 | 1,857,459 | Total Expenditures | 1,966,619 | 2,051,692 |

| | | | | | |
|---------|---------|---------|-----------------------------|---------|---------|
| 335,081 | 411,152 | 393,151 | Police Pension Contribution | 342,726 | 342,726 |
|---------|---------|---------|-----------------------------|---------|---------|

| | | | | | |
|-------------|-------------|-------------|-----------------------------|-------------|-------------|
| (1,683,932) | (1,994,421) | (2,127,310) | Source (Use) of Cash | (2,163,045) | (2,248,118) |
|-------------|-------------|-------------|-----------------------------|-------------|-------------|

Significant Changes

- \$65,819 increase in Salaries includes addition of 1 new officer and internal promotions for Fiscal Year 2023.

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|-------------------------|-----------------------------|-------------|----------|-----------------|-----------------------|---------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| POLICE | | | | | | |
| REVENUES | | | | | | |
| FEES | | | | | | |
| 01-20-00-4-3710 | COURT FINES | 96,480 | 85,000 | 47,788 | 98,000 | 95,000 |
| 01-20-00-4-3730 | VILLAGE CODE VIOLATIONS | 25,184 | 12,500 | 14,050 | 25,000 | 25,000 |
| 01-20-00-4-3733 | ADJUDICATION FINES | 20 | - | - | - | - |
| 01-20-00-4-3734 | ADMINISTRATIVE IMPOUND FEE | 27,500 | 25,000 | 5,000 | 25,000 | 25,000 |
| 01-20-00-4-3735 | POLICE PROTECTION FEES | - | - | 440 | 440 | 500 |
| 01-20-00-4-3750 | RECORDS REQUESTS | 810 | 800 | 380 | 800 | 800 |
| TOTAL FEES | | 149,994 | 123,300 | 67,658 | 149,240 | 146,300 |
| INTERGOVERNMENTAL | | | | | | |
| 01-20-00-5-3805 | GRANTS | 8,828 | - | 10,000 | 10,000 | - |
| TOTAL INTERGOVERNMENTAL | | 8,828 | - | 10,000 | 10,000 | - |
| MISCELLANEOUS | | | | | | |
| 01-20-00-7-3830 | DONATIONS | - | - | - | - | - |
| 01-20-00-7-3860 | INSURANCE REIMBURSEMENT | 4,288 | - | - | - | - |
| 01-20-00-7-3890 | MISCELLANEOUS INCOME | 1,307 | - | 2,231 | 2,231 | - |
| 01-20-00-7-3990 | TRANSFER FROM DUI FUND | 7,160 | - | - | - | - |
| 01-20-00-7-3991 | TRANSFER FROM VEH SUPV FUND | - | - | - | - | - |
| TOTAL MISCELLANEOUS | | 12,755 | - | 2,231 | 2,231 | - |
| TOTAL REVENUES | | 171,576 | 123,300 | 79,889 | 161,471 | 146,300 |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 6 MONTHS | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|-----------------------------|-------------------------------|----------------|------------------|---------|-----------------------------|------------------|
| | | | BUDGETED | ACTUAL | | |
| EXPENDITURES | | | | | | |
| PERSONNEL SERVICES | | | | | | |
| 01-20-20-1-4010 | SALARIES | 1,437,080 | 1,505,277 | 731,715 | 1,463,430 | 1,649,651 |
| 01-20-20-1-4011 | SALARIES-FLEET MAINTENANCE | 7,880 | 7,998 | 3,999 | 7,999 | 13,253 |
| 01-20-20-1-4020 | OVERTIME | 56,842 | 59,000 | 34,725 | 65,000 | 57,750 |
| 01-20-20-1-4021 | OVERTIME-PGA DETAIL-2018 | - | - | - | - | - |
| 01-20-20-1-4040 | IMRF | 17,317 | 21,609 | 11,902 | 23,804 | 26,667 |
| 01-20-20-1-4090 | FICA MATCHING | 29,715 | 34,828 | 18,116 | 36,233 | 39,215 |
| TOTAL PERSONNEL SERVICES | | 1,548,834 | 1,628,712 | 800,458 | 1,596,465 | 1,786,536 |
| CONTRACTUAL SERVICES | | | | | | |
| 01-20-20-3-4120 | CONT MAINT-VEHICLES | 12,834 | 12,000 | 2,589 | 12,000 | 12,000 |
| 01-20-20-3-4130 | CONT MAINT-EQUIPMENT | 6,629 | 9,000 | 5,880 | 9,000 | 11,970 |
| 01-20-20-3-4329 | OTHER PROFESSIONAL SERVICES | 401 | 800 | 841 | 841 | 800 |
| 01-20-20-3-4353 | TELEPHONE - CELL PHONE | 2,775 | 3,600 | 1,719 | 3,600 | 4,500 |
| 01-20-20-3-4357 | PRINTING/COPYING | 268 | 2,000 | - | 1,500 | 2,000 |
| 01-20-20-3-4359 | DISPATCH SERVICE | 73,966 | 93,400 | 96,767 | 96,767 | 101,605 |
| 01-20-20-3-4361 | DUES | 25,743 | 25,697 | 16,576 | 25,697 | 27,424 |
| 01-20-20-3-4365 | PROFESSIONAL DEVELOPMENT | 5,273 | 14,000 | 3,849 | 14,000 | 15,000 |
| 01-20-20-3-4367 | PUBLICATIONS | - | - | - | - | - |
| 01-20-20-3-4381 | COMMUNITY RELATIONS | 145 | 1,000 | - | 1,000 | 1,000 |
| 01-20-20-3-4383 | EMERGENCY SERVICES & DISASTER | 226 | 4,000 | - | 4,000 | 4,000 |
| TOTAL CONTRACTUAL SERVICES | | 128,260 | 165,497 | 128,220 | 168,405 | 180,299 |
| COMMODITIES | | | | | | |
| 01-20-20-5-4561 | OFFICE SUPPLIES | 1,759 | 2,000 | 607 | 2,000 | 2,000 |
| 01-20-20-5-4562 | AUTO FUEL & OIL | 31,572 | 30,000 | 17,370 | 35,000 | 35,000 |
| 01-20-20-5-4563 | MINOR EQUIPMENT | 5,244 | 4,500 | 1,157 | 4,500 | 4,500 |
| 01-20-20-5-4569 | VEHICLE SUPPLIES | 4,566 | 5,000 | 2,026 | 5,000 | 5,000 |
| 01-20-20-5-4578 | UNIFORMS | 8,604 | 12,750 | 2,528 | 12,000 | 29,357 |
| 01-20-20-5-4595 | OTHER CHARGES | 2,812 | 2,000 | 1,008 | 2,000 | 2,000 |
| TOTAL COMMODITIES | | 54,557 | 56,250 | 24,695 | 60,500 | 77,857 |
| CAPITAL OUTLAY | | | | | | |
| 01-20-20-8-4893 | VEHICLE | - | - | - | - | - |
| 01-20-20-8-4894 | EQUIPMENT | 23,195 | 7,000 | 364 | 364 | 7,000 |
| TOTAL CAPITAL OUTLAY | | 23,195 | 7,000 | 364 | 364 | 7,000 |
| TOTAL EXPENDITURES | | 1,754,846 | 1,857,459 | 953,737 | 1,825,734 | 2,051,692 |
| POLICE PENSION CONTRIBUTION | | | | | | |
| 01-20-20-1-4050 | POLICE PENSION CONTRIBUTION | 411,152 | 393,151 | 196,575 | 393,151 | 342,726 |

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 85,000 |
| FY 2023 Budget request | \$ 95,000 |
| Increase (Decrease) | <u>\$ 10,000</u> |

The primary reason for the increase is based upon projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 12,500 |
| FY 2023 Budget request | \$ 25,000 |
| Increase (Decrease) | <u>\$ 12,500</u> |

The primary reason for the increase is based upon projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 25,000 |
| FY 2023 Budget request | \$ 25,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ 500 |
| Increase (Decrease) | <u>\$ 500</u> |

The primary reason for the increase is based on the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 800 |
| FY 2023 Budget request | \$ 800 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 12 sworn full-time officers, 1 administrative civilian, 1 Deputy Chief, 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 2022 Budget request | \$ 1,505,277 |
| FY 2023 Budget request | \$ 1,571,096 |
| Increase (Decrease) | <u>\$ 65,819</u> |

The collective bargaining agreement includes a 2.5% increase in the salary step plan and new promotions within the department for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 7,998 |
| FY 2023 Budget request | \$ 12,622 |
| Increase (Decrease) | <u>\$ 4,624</u> |

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan and the increase in salary allocation for the Crew Leader - Fleet Division in Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 59,000 |
| FY 2023 Budget request | \$ 55,000 |
| Increase (Decrease) | <u>\$ (4,000)</u> |

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
2023 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, 2023, the Village's portion will be 10.81%.

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

| | |
|------------------------|------------------|
| FY 2022 Budget request | \$ 21,609 |
| FY 2023 Budget request | <u>\$ 25,397</u> |
| Increase (Decrease) | <u>\$ 3,788</u> |

The primary reason for the increase is based upon the Village's IMRF percentage is increasing from 10.69% to 10.81%, effective January 1, 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 34,828 |
| FY 2023 Budget request | \$ 37,348 |
| Increase (Decrease) | <u>\$ 2,520</u> |

The primary reason for the increase is based upon the reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 12,000 |
| FY 2023 Budget request | <u>\$ 12,000</u> |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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, copiers, computers, printers, scanners, fans, video and still cameras, audio and video recorders and players, mobile and two-way radios, cellular communication devices, radar units and other related costs, including labor and materials.

This account 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 2022 Budget request | \$ 9,000 |
| FY 2023 Budget request | \$ 11,970 |
| Increase (Decrease) | <u>\$ 2,970</u> |

The primary reason for the increase is based upon the Watchguard Video Cloud Storage for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 800 |
| FY 2023 Budget request | \$ 800 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 3,600 |
| FY 2023 Budget request | \$ 4,500 |
| Increase (Decrease) | <u>\$ 900</u> |

The primary reason for the increase is based upon the addition of two new cell phones for Sergeants in Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 2,000 |
| FY 2023 Budget request | \$ 2,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 93,400 |
| FY 2023 Budget request | \$ 101,605 |
| Increase (Decrease) | <u>\$ 8,205</u> |

The primary reason for this increase is based on an agreed upon annual increase with the Lake Zurich Public Safety Answering Point as well as the increasing number of calls.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | \$ 1,500 |
| Law Enforcement Support Office (LESO) | \$ 350 |
| Major Crash Assistance Team | \$ 500 |
| Lake County Major Crimes Task Force (LCMCTF) | \$ 6,242 |
| Northeast IL Crime Lab (NICL) | \$ 13,805 |
| Safe Kids Car Seat Certification (9) | \$ 855 |
| Reverse 911 System | \$ 2,047 |
| Illinois Criminal Offense Guide | \$ 100 |
| Northeast Multi-Regional Training (NEMRT) | \$ 1,235 |
| Law Enforcement Records Managers of Illinois | \$ 25 |
| Total | <u>\$ 27,424</u> |

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

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 25,697 |
| FY 2023 Budget request | \$ 27,424 |
| Increase (Decrease) | <u>\$ 1,727</u> |

The primary reason for the increase is an increase in annual LCMCTF and NEMRT membership for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 @ \$500) | \$ 6,500 |
| Range Fees | \$ 500 |
| Tuition Reimbursement | \$ 1,500 |
| Conference Attendance | \$ 500 |
| Police Academy (1 officer) | \$ 6,000 |
| Total | <u>\$ 15,000</u> |

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

| | |
|------------------------|------------------|
| FY 2022 Budget request | \$ 14,000 |
| FY 2023 Budget request | <u>\$ 15,000</u> |
| Increase (Decrease) | <u>\$ 1,000</u> |

The primary reason for the increase is based upon the addition of one officer in Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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, 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 2022 Budget request | \$ 1,000 |
| FY 2023 Budget request | \$ 1,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 4,000 |
| FY 2023 Budget request | \$ 4,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 2,000 |
| FY 2023 Budget request | \$ 2,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 30,000 |
| FY 2023 Budget request | <u>\$ 35,000</u> |
| Increase (Decrease) | <u><u>\$ 5,000</u></u> |

The primary reason for the increase is based upon increased fuel costs and projected actuals from Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 4,500 |
| FY 2023 Budget request | \$ 4,500 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 5,000 |
| FY 2023 Budget request | \$ 5,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 |
| 13 Ballistics Helmets | \$ 11,585 |
| 2 Replacement Ballistic Vests/Rifle Plates | \$ 4,272 |
| Total | <u>\$ 29,357</u> |

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

| | |
|------------------------|------------------|
| FY 2022 Budget request | \$ 12,750 |
| FY 2023 Budget request | <u>\$ 29,357</u> |
| Increase (Decrease) | <u>\$ 16,607</u> |

The primary reason for the increase is based upon the additional officer and ballistic vest for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 2,000 |
| FY 2023 Budget request | \$ 2,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: POLICE DEPARTMENT

Description: Vehicle

Priority: 1.1 Prioritize a Safe and Secure Community
1.4 Prioritize Modernization of Infrastructure

Account Number: 01-20-20-8-4893

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

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 7,000 |
| FY 2023 Budget request | \$ 7,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2023 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 2022 Budget request | \$ 393,151 |
| FY 2023 Budget request | \$ 342,726 |
| Increase (Decrease) | <u>\$ (50,425)</u> |

The primary reason for the decrease is based upon the independent actuarial valuation.

BOARD OF POLICE COMMISSIONERS

Department Purpose

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

Personnel

| | Actual | | Proposed | |
|-----------|-----------|------|-----------|------|
| | Headcount | | Headcount | FTE |
| | 2021 | 2022 | 2023 | 2023 |
| Full-Time | 0 | 0 | 0 | 0 |
| Part-Time | 0 | 0 | 0 | 0 |

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

Revenues

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | Proposed | |
|---|---|---|-----------------------|------|
| | | | 2023 | 2024 |
| - | - | - | - | - |
| - | - | - | Total Revenues | |
| | | | - | - |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|-----------------------------|----------|---------|
| | | | | 2023 | 2024 |
| 375 | 991 | 4,375 | Contractual Services | 4,375 | 4,375 |
| - | 14 | 100 | Commodities | 100 | 100 |
| 375 | 1,004 | 4,475 | Total Expenditures | 4,475 | 4,475 |
| (375) | (1,004) | (4,475) | Source (Use) of Cash | (4,475) | (4,475) |

Significant Changes

- There are no significant changes.

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|--------------------------------------|-----------------------------|----------------|----------|--------------------|-----------------------------|------------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| BOARD OF POLICE COMMISSIONERS | | | | | | |
| EXPENDITURES | | | | | | |
| CONTRACTUAL SERVICES | | | | | | |
| 01-10-15-3-4329 | OTHER PROFESSIONAL SERVICES | 616 | 4,000 | 3,505 | 4,000 | 4,000 |
| 01-10-15-3-4361 | DUES | 375 | 375 | - | 375 | 375 |
| TOTAL CONTRACTUAL SERVICES | | 991 | 4,375 | 3,505 | 4,375 | 4,375 |
| COMMODITIES | | | | | | |
| 01-10-15-5-4595 | OTHER CHARGES | 14 | 100 | - | 100 | 100 |
| TOTAL COMMODITIES | | 14 | 100 | - | 100 | 100 |
| TOTAL EXPENDITURES | | 1,004 | 4,475 | 3,505 | 4,475 | 4,475 |

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 4,000 |
| FY 2023 Budget request | \$ 4,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 375 |
| FY 2023 Budget request | \$ 375 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 100 |
| FY 2023 Budget request | \$ 100 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.



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 54 miles of roads (and are expected to have 57 miles of roads by the end of 2022), 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 |
| | 2021 | 2022 | 2023 | 2023 |
| Full-Time | 9 | 9 | 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 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|-------------------------------------|-------------------------------------|-------------------------------------|-----------------------|----------|------|
| | | | | 2023 | 2024 |
| - | - | - | Intergovernmental | - | - |
| 515 | 2,038 | - | Miscellaneous | - | - |
| 515 | 2,038 | - | Total Revenues | - | - |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------|----------|---------|
| | | | | 2023 | 2024 |
| 331,574 | 351,190 | 378,129 | Administration/Operations | | |
| 40,629 | 39,097 | 46,565 | Personnel Services | 381,667 | 400,959 |
| 93,801 | 78,695 | 103,200 | Contractual Services | 46,830 | 56,400 |
| | | | Commodities | 103,200 | 103,700 |
| 87,468 | 59,128 | 76,949 | Buildings/Grounds | | |
| 18,695 | 7,074 | 9,700 | Personnel Services | 89,108 | 93,563 |
| 17,507 | 6,491 | 20,500 | Contractual Services | 16,900 | 38,100 |
| - | - | - | Commodities | 20,500 | 20,500 |
| | | | Capital Outlay | - | - |
| 589,674 | 541,674 | 635,043 | Total Expenditures | 658,205 | 713,222 |

| | | | | | |
|-----------|-----------|-----------|-----------------------------|-----------|-----------|
| (589,159) | (539,636) | (635,043) | Source (Use) of Cash | (658,205) | (713,222) |
|-----------|-----------|-----------|-----------------------------|-----------|-----------|

Significant Changes

- \$29,915 increase in Salaries due to the addition of one employee (25% funded in General Fund, 75% funded in Motor Fuel Tax Fund) and promotions for Fiscal Year 2023.
- \$7,200 increase in Contracted Maintenance - Buildings due to the additional of cleaning services and the annual maintenance of our generators.

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 6 MONTHS | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|---|--------------------------|----------------|------------------|---------|-----------------------------|------------------|
| | | | BUDGETED | ACTUAL | | |
| PUBLIC WORKS | | | | | | |
| REVENUES | | | | | | |
| INTERGOVERNMENTAL | | | | | | |
| 01-40-00-5-3805 | GRANTS | - | - | - | - | - |
| TOTAL INTERGOVERNMENTAL | | - | - | - | - | - |
| MISCELLANEOUS | | | | | | |
| 01-40-00-7-3830 | DONATIONS | 200 | - | - | - | - |
| 01-40-00-7-3850 | ROW TREE PROGRAM | - | - | - | - | - |
| 01-40-00-7-3860 | INSURANCE REIMBURSEMENT | - | - | - | - | - |
| 01-40-00-7-3870 | REIM-SNOWPLOW REVENUE | 1,788 | - | - | - | - |
| 01-40-00-7-3890 | MISCELLANEOUS INCOME | 50 | - | 634 | 634 | - |
| TOTAL MISCELLANEOUS | | 2,038 | - | 634 | 634 | - |
| TOTAL REVENUES | | 2,038 | - | 634 | 634 | - |
| EXPENDITURES | | | | | | |
| PUBLIC WORKS-ADMINISTRATION/OPERATIONS | | | | | | |
| PERSONNEL SERVICES | | | | | | |
| 01-40-40-1-4010 | SALARIES | 284,031 | 292,405 | 145,579 | 291,159 | 321,374 |
| 01-40-40-1-4012 | SUMMER SALARIES | - | 5,720 | - | - | - |
| 01-40-40-1-4013 | SNOW PLOW DRIVERS | - | 5,000 | - | - | - |
| 01-40-40-1-4020 | OVERTIME | 9,179 | 19,096 | 3,366 | 19,096 | 20,259 |
| 01-40-40-1-4040 | IMRF | 36,976 | 31,258 | 16,184 | 32,367 | 34,741 |
| 01-40-40-1-4090 | FICA MATCHING | 21,004 | 24,650 | 10,672 | 21,345 | 24,585 |
| TOTAL PERSONNEL SERVICES | | 351,190 | 378,129 | 175,802 | 363,967 | 400,959 |
| CONTRACTUAL SERVICES | | | | | | |
| 01-40-40-3-4120 | CONTR MAINT-VEHICLE | 15,951 | 13,000 | 1,734 | 13,000 | 16,000 |
| 01-40-40-3-4130 | CONTR MAINT-EQUIPMENT | - | 5,000 | - | 5,000 | 5,000 |
| 01-40-40-3-4190 | CONTR MAINT-OTHER | 1,197 | 3,000 | 1,160 | 3,000 | 9,500 |
| 01-40-40-3-4329 | OTHER PROF SERVICES | 3,169 | 3,500 | 1,624 | 3,500 | 3,500 |
| 01-40-40-3-4330 | BRIDGE INSPECTIONS | - | - | - | - | - |
| 01-40-40-3-4353 | TELEPHONE-CELL PHONE | 3,875 | 5,000 | 2,008 | 5,000 | 5,000 |
| 01-40-40-3-4355 | PUBLISHING/ADVERTISING | 650 | 500 | - | 750 | 750 |
| 01-40-40-3-4357 | PRINTING/COPYING | - | 150 | - | 150 | 150 |
| 01-40-40-3-4361 | DUES | 3,873 | 815 | 375 | 815 | 850 |
| 01-40-40-3-4365 | PROFESSIONAL DEVELOPMENT | (260) | 2,600 | 270 | 1,500 | 2,600 |
| 01-40-40-3-4371 | PUBLIC UTILITIES | 10,642 | 12,000 | 4,246 | 12,000 | 12,000 |
| 01-40-40-3-4375 | RENTAL/LEASE | - | 1,000 | - | 1,000 | 1,000 |
| TOTAL CONTRACTUAL SERVICES | | 39,097 | 46,565 | 11,417 | 45,715 | 56,400 |
| COMMODITIES | | | | | | |
| 01-40-40-5-4561 | OFFICE SUPPLIES | 968 | 1,300 | 568 | 1,300 | 1,300 |
| 01-40-40-5-4562 | AUTO FUEL & OIL | 35,502 | 43,000 | 21,943 | 43,000 | 43,000 |
| 01-40-40-5-4563 | MINOR EQUIPMENT | 607 | 2,500 | 83 | 2,500 | 2,500 |
| 01-40-40-5-4564 | SMALL TOOLS | 1,171 | 3,000 | 453 | 3,000 | 3,000 |
| 01-40-40-5-4568 | EQUIPMENT SUPPLIES | 8,909 | 10,000 | 2,030 | 10,000 | 10,000 |
| 01-40-40-5-4569 | VEHICLE SUPPLIES | 12,651 | 15,000 | 6,643 | 15,000 | 15,000 |
| 01-40-40-5-4570 | MAINT SUPPLIES | 3,193 | 6,000 | 1,352 | 6,000 | 6,000 |
| 01-40-40-5-4572 | MOSQUITO ABATEMENT | - | 1,000 | 782 | 1,000 | 1,000 |
| 01-40-40-5-4573 | DRAINAGE SUPPLIES | 865 | 7,000 | - | 3,500 | 7,000 |
| 01-40-40-5-4574 | RIGHT OF WAY SUPPLIES | 6,363 | 4,500 | 1,875 | 4,500 | 5,000 |
| 01-40-40-5-4575 | TREES | - | 1,000 | - | 1,000 | 1,000 |
| 01-40-40-5-4578 | UNIFORMS/SAFETY GEAR | 7,024 | 7,400 | 2,538 | 7,400 | 7,400 |
| 01-40-40-5-4595 | OTHER CHARGES | 1,443 | 1,500 | 134 | 1,500 | 1,500 |
| TOTAL COMMODITIES | | 78,695 | 103,200 | 38,401 | 99,700 | 103,700 |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|---|----------------------------|-------------|----------|-----------------|-----------------------|---------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| TOTAL ADMINISTRATION/OPERATIONS | | 468,981 | 527,894 | 225,620 | 509,382 | 531,697 |
| PUBLIC WORKS- BUILDING & GROUNDS | | | | | | |
| PERSONNEL SERVICES | | | | | | |
| 01-40-45-1-4010 | SALARIES | 49,697 | 65,024 | 36,322 | 72,644 | 78,983 |
| 01-40-45-1-4040 | IMRF | 6,192 | 6,951 | 3,934 | 7,867 | 8,538 |
| 01-40-45-1-4090 | FICA MATCHING | 3,239 | 4,974 | 2,567 | 5,134 | 6,042 |
| TOTAL PERSONNEL SERVICES | | 59,128 | 76,949 | 42,823 | 85,645 | 93,563 |
| CONTRACTUAL SERVICES | | | | | | |
| 01-40-45-3-4110 | CONTR MAINT-BUILDING | 6,060 | 9,200 | 4,158 | 9,200 | 37,600 |
| 01-40-45-3-4375 | RENTAL/LEASE | 1,014 | 500 | - | 500 | 500 |
| TOTAL CONTRACTUAL SERVICES | | 7,074 | 9,700 | 4,158 | 9,700 | 38,100 |
| COMMODITIES | | | | | | |
| 01-40-45-5-4571 | BUILDING MAINT SUPPLIES | 3,614 | 15,500 | 1,634 | 15,500 | 15,500 |
| 01-40-45-5-4572 | CLEANING/RESTROOM SUPPLIES | 2,685 | 5,000 | 1,917 | 5,000 | 5,000 |
| 01-40-45-5-4595 | OTHER CHARGES | 193 | - | - | - | - |
| TOTAL COMMODITIES | | 6,491 | 20,500 | 3,551 | 20,500 | 20,500 |
| CAPITAL OUTLAY | | | | | | |
| 01-40-40-8-4893 | VEHICLE | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | | - | - | - | - | - |
| TOTAL BUILDINGS AND GROUNDS | | 72,693 | 107,149 | 50,532 | 115,845 | 152,163 |
| TOTAL EXPENDITURES | | 541,674 | 635,043 | 276,152 | 625,227 | 713,222 |

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 292,405 |
| FY 2023 Budget request | \$ 306,070 |
| Increase (Decrease) | <u>\$ 13,665</u> |

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

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 5,720 |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ (5,720)</u> |

The primary reason for the decrease is the elimination of a summer employee in 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 5,000 |
| FY 2023 Budget request | <u>\$ -</u> |
| Increase (Decrease) | <u>\$ (5,000)</u> |

The primary reason for the decrease is the elimination of a snow plow driver employee in Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 and two part-time snow plow drivers.

| | |
|---------------------|------------------|
| Snow Removal | \$ 17,496 |
| Weather Emergencies | \$ 1,600 |
| Total | <u>\$ 19,096</u> |

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 19,096 |
| FY 2023 Budget request | \$ 19,096 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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, 2023, the Village’s portion will be 10.81%.

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

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 31,258 |
| FY 2023 Budget request | \$ 33,086 |
| Increase (Decrease) | <u>\$ 1,828</u> |

The primary reason for the increase is based upon the Village's IMRF percentage is increasing from 10.69% to 10.81%, effective January 1, 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 24,650 |
| FY 2023 Budget request | \$ 23,414 |
| Increase (Decrease) | <u>\$ (1,236)</u> |

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

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 13,000 |
| FY 2023 Budget request | \$ 13,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change in Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 5,000 |
| FY 2023 Budget request | \$ 5,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change in Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | \$ 1,000 |
| Emergency mosquito treatment | \$ 1,000 |
| Contingency for emergencies | \$ 1,000 |
| Total | <u>\$ 3,000</u> |

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 3,000 |
| FY 2023 Budget request | \$ 3,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 3,500 |
| FY 2023 Budget request | <u>\$ 3,500</u> |
| Increase (Decrease) | <u><u>\$ -</u></u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PUBLIC WORKS

Division: Administration / Operations

Description: Bridge Inspections

Priority: 1.4 Prioritize Modernization of Infrastructure

Account Number: 01-40-40-3-4330

This account is to plan for the required inspections of the new Village bridge in the Stonebridge subdivision. Regular inspections are required by a licensed structural engineering and the results of these inspections must be filed with the Illinois Department of Transportation. The first inspection for Stonebridge was performed in Fiscal Year 2019 and subsequent inspections are necessary every four years until the rating of the bridges require more frequent inspections.

| | Inspection Due |
|-------------|----------------|
| Stonebridge | 2023 |

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

| | |
|------------------------|------|
| FY 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | \$ - |

This expense will move to the Motor Fuel Tax Fund for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 5,000 |
| FY 2023 Budget request | \$ 5,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 500 |
| FY 2023 Budget request | <u>\$ 750</u> |
| Increase (Decrease) | <u>\$ 250</u> |

The primary reason for the increase is based upon the need to advertise Public Works job opportunities in Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 150 |
| FY 2023 Budget request | \$ 150 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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) | \$ 375 |
| CDL Driver drug testing pool | \$ 300 |
| Des Plaines River Watershed Work Group | \$ - |
| Municipal Fleet Managers Association | \$ 30 |
| Illinois Public Works Mutual Aid Network | \$ 100 |
| Total | <u>\$ 830</u> |

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

| | |
|------------------------|--------------|
| FY 2022 Budget request | \$ 815 |
| FY 2023 Budget request | \$ 830 |
| Increase (Decrease) | <u>\$ 15</u> |

The primary reason for the increase relates to a small incremental increase for the APWA membership in Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | \$ 400 |
| American Public Works Association (APWA) training | \$ 400 |
| Northeastern Illinois Public Safety Training Academy (NIPSTA) training | \$ 500 |
| IAFSM conference - PW Director | \$ 600 |
| IAFSM conference expenses - PW Director | \$ 500 |
| Automotive Service Excellence (ASE) training - Fleet Crew Leader | \$ 200 |
| Total | <u>\$ 2,600</u> |

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 2,600 |
| FY 2023 Budget request | \$ 2,600 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 Com Ed. 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 2022 Budget request | \$ 12,000 |
| FY 2023 Budget request | <u>\$ 12,000</u> |
| Increase (Decrease) | <u><u>\$ -</u></u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 1,000 |
| FY 2023 Budget request | \$ 1,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 1,300 |
| FY 2023 Budget request | \$ 1,300 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change in Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 43,000 |
| FY 2023 Budget request | \$ 43,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change in Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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, toolbox for trucks and portable generators.

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 2,500 |
| FY 2023 Budget request | \$ 2,500 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 3,000 |
| FY 2023 Budget request | \$ 3,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 10,000 |
| FY 2023 Budget request | \$ 10,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023 and this cost includes the installation of a new 2400 gallons mixing brine tank for deicing operations that we anticipated installing in 2022 and were not able to complete the installation.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 15,000 |
| FY 2023 Budget request | \$ 15,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 6,000 |
| FY 2023 Budget request | \$ 6,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 brisks and back pack spray materials.

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 1,000 |
| FY 2023 Budget request | \$ 1,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 7,000 |
| FY 2023 Budget request | \$ 7,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 4,500 |
| FY 2023 Budget request | \$ 4,500 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 1,000 |
| FY 2023 Budget request | \$ 1,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 7,400 |
| FY 2023 Budget request | \$ 7,400 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 1,500 |
| FY 2023 Budget request | \$ 1,500 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 65,024 |
| FY 2023 Budget request | <u>\$ 75,222</u> |
| Increase (Decrease) | <u>\$ 10,198</u> |

The primary reason for the increase is the addition is a reflection of employee progression in the approved compensation plan.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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, 2023, the Village’s portion will be 10.81%.

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

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 6,951 |
| FY 2023 Budget request | <u>\$ 8,131</u> |
| Increase (Decrease) | <u>\$ 1,180</u> |

The primary reason for the increase is based upon the Village's IMRF percentage is increasing from 10.69% to 10.81%, effective January 1, 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 4,974 |
| FY 2023 Budget request | \$ 5,754 |
| Increase (Decrease) | <u>\$ 780</u> |

The primary reason for the increase is a reflection of employee progression in the approved compensation plan.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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
1.2 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: 01-40-45-3-4110

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.

| | |
|--|-------------------------|
| Cleaning Service 2 @ \$2,000 per cleaning | \$ 4,000 |
| Elevator inspections, 2 @ \$100/each | \$ 200 |
| Fire extinguisher inspections | \$ 1,300 |
| Security alarm services | \$ 3,800 |
| Fire alarm services | \$ 1,000 |
| PW garage door inspection | \$ 1,100 |
| Generator annual maintenance (PD, VH & PW) | \$ 3,000 |
| Miscellaneous | <u>\$ 2,000</u> |
| Total | <u><u>\$ 16,400</u></u> |

The Contracted Maintenance-Buildings budget request changed from the prior year budget, as follows:

| | |
|------------------------|------------------------|
| FY 2022 Budget request | \$ 9,200 |
| FY 2023 Budget request | <u>\$ 16,400</u> |
| Increase (Decrease) | <u><u>\$ 7,200</u></u> |

The primary reason for the increase is the addition of Cleaning Services and Generator Annual Maintenance for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 500 |
| FY 2023 Budget request | \$ 500 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 15,500 |
| FY 2023 Budget request | \$ 15,500 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023. Fiscal Year 2023 planned projects include Village Hall staff entrance floor, gutters for cold storage and replacement of stair treads at the Public Works facility.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 5,000 |
| FY 2023 Budget request | <u>\$ 5,000</u> |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.



COMMUNITY DEVELOPMENT



COMMUNITY & ECONOMIC DEVELOPMENT FUND

Revenues

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|-----------------------------|----------------|----------------|
| | | | | 2023 | 2024 |
| 54,986 | 74,443 | 84,065 | Community Events | 100,233 | 86,365 |
| 189,332 | 290,501 | 128,982 | Economic Development | 59,964 | 26,424 |
| 845,749 | 893,914 | 677,160 | Planning, Building & Zoning | 703,200 | 730,050 |
| 1,090,067 | 1,258,859 | 890,207 | Total Revenues | 863,397 | 842,839 |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|-----------------------------|------------------|------------------|
| | | | | 2023 | 2024 |
| 113,471 | 143,123 | 166,070 | Community Events | 203,296 | 214,872 |
| 332,533 | 267,911 | 272,950 | Economic Development | 281,060 | 289,308 |
| 686,862 | 636,328 | 661,089 | Planning, Building & Zoning | 665,291 | 687,736 |
| 1,132,866 | 1,047,362 | 1,100,109 | Total Expenditures | 1,149,647 | 1,191,916 |

| | | | | | |
|---|---|---|---|---|---|
| - | - | - | Transfer to General Fund | - | - |
| - | - | - | Transfer to Parks & Recreation | - | - |
| - | - | - | Transfer from CN Fund | - | - |
| - | - | - | Transfer to C.I.P. Fund | - | - |

| | | | | | |
|-----------------|----------------|------------------|-----------------------------------|------------------|------------------|
| (42,799) | 211,497 | (209,902) | Net Change in Fund Balance | (286,250) | (349,077) |
| 324,990 | 536,487 | 326,585 | Fund Balance as of 12/31 | 40,334 | (308,743) |

- 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, Fall Family Fun Festival, Craft Fair and the new Hometown Holiday event.

Personnel

| | Actual | | Proposed | |
|-----------|-----------|------|-----------|------|
| | Headcount | | Headcount | FTE |
| | 2021 | 2022 | 2023 | 2023 |
| 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 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|-------------------------------------|-------------------------------------|-------------------------------------|------------------------|----------------|---------------|
| | | | | 2023 | 2024 |
| 36,731 | 45,108 | 45,000 | Donations | 27,668 | 16,000 |
| 15,495 | 20,530 | 28,500 | Golf Outing | 30,000 | 30,000 |
| 2,760 | 8,805 | 10,565 | Sponsors & Vendor Fees | 42,565 | 40,365 |
| 54,986 | 74,443 | 84,065 | Total Revenues | 100,233 | 86,365 |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------|----------------|----------------|
| | | | | 2023 | 2024 |
| 101,513 | 104,477 | 108,220 | Personnel Services | 124,926 | 131,172 |
| 11,958 | 38,646 | 57,850 | Contractual Services | 78,370 | 83,700 |
| 113,470 | 143,123 | 166,070 | Total Expenditures | 203,296 | 214,872 |

| | | | | | |
|----------|----------|----------|-----------------------------|-----------|-----------|
| (58,484) | (68,680) | (82,005) | Source (Use) of Cash | (103,063) | (128,507) |
|----------|----------|----------|-----------------------------|-----------|-----------|

Significant Changes

- Significant changes include changing the Fall Family Fun Fest to Party in the Park and adding beverage sales to events.

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE | |
|--------------------------|----------------------------|----------------|----------|--------------------|-----------------------------|------------------|-----------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | | PROJECTED |
| COMMUNITY EVENTS | | | | | | | |
| REVENUES | | | | | | | |
| SPECIAL EVENTS | | | | | | | |
| 02-10-00-7-3829 | MC2 ENERGY CONTRIBUTION | 34,008 | 34,000 | 17,004 | 34,000 | 11,668 | - |
| 02-10-00-7-3830 | COMMUNITY EVENTS DONATIONS | 11,100 | 11,000 | 11,050 | 11,050 | 16,000 | 16,000 |
| 02-10-00-7-3831 | BARK IN THE PARK | 650 | 500 | 50 | 50 | 250 | 250 |
| 02-10-00-7-3832 | GOLF OUTING | 20,530 | 28,500 | 29,750 | 29,750 | 30,000 | 30,000 |
| 02-10-00-7-3833 | 4TH OF JULY PARADE REVENUE | 2,080 | 2,200 | 1,570 | 4,006 | 9,700 | 6,000 |
| 02-10-00-7-3836 | SUMMER VENDORS | - | 600 | 450 | 550 | 600 | 600 |
| 02-10-00-7-3837 | CRAFT FAIR | 2,550 | 2,165 | - | 2,165 | 2,165 | 2,165 |
| 02-10-00-7-3838 | MOVIE IN THE PARK/BARN | 1,255 | 750 | 250 | 500 | 750 | 750 |
| 02-10-00-7-3839 | CONCERTS IN THE PARKS | - | 800 | 3,202 | 3,202 | 6,800 | 2,800 |
| 02-10-00-7-3840 | CAR SHOWS | - | 150 | - | - | - | - |
| 02-10-00-7-3841 | PARTY IN THE PARK | 1,570 | 1,300 | - | 15,000 | 20,400 | 25,000 |
| 02-10-00-7-3842 | HOMETOWN HOLIDAY | 700 | 500 | - | 500 | 500 | 1,000 |
| 02-10-00-7-3843 | BARN DANCE | - | 1,400 | 875 | 905 | 1,400 | 1,800 |
| 02-10-00-7-3844 | VIRTUAL EVENTS | - | 200 | - | - | - | - |
| TOTAL SPECIAL EVENTS | | 74,443 | 84,065 | 64,201 | 101,678 | 100,233 | 86,365 |
| TOTAL REVENUES | | 74,443 | 84,065 | 64,201 | 101,678 | 100,233 | 86,365 |
| EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 02-10-10-1-4010 | SALARIES | 83,501 | 88,364 | 45,434 | 90,869 | 99,549 | 104,526 |
| 02-10-10-1-4020 | OVERTIME | 3,780 | 3,650 | - | 7,000 | 7,000 | 7,350 |
| 02-10-10-1-4040 | IMRF | 10,949 | 9,446 | 4,922 | 9,844 | 10,761 | 11,299 |
| 02-10-10-1-4090 | FICA MATCHING | 6,246 | 6,760 | 3,332 | 6,665 | 7,615 | 7,996 |
| TOTAL PERSONNEL SERVICES | | 104,477 | 108,220 | 53,689 | 114,377 | 124,926 | 131,172 |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|--|-------------------------------|-----------------|-----------------|--------------------|-----------------------------|------------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| CONTRACTUAL SERVICES | | | | | | |
| 02-10-10-3-4332 | ENVIRONMENTAL INITIATIVES | 5,565 | 6,500 | 3,361 | 7,600 | 7,000 |
| 02-10-10-3-4333 | FIREWORKS/PARADE | 16,133 | 19,900 | 16,542 | 19,900 | 25,000 |
| 02-10-10-3-4334 | MOVIE EVENTS | 1,853 | 1,900 | - | 1,900 | 2,800 |
| 02-10-10-3-4335 | CONCERTS IN THE PARK | 4,950 | 6,015 | 4,050 | 6,015 | 7,500 |
| 02-10-10-3-4336 | PARTY IN THE PARK | 1,043 | 1,800 | 1,108 | 14,000 | 19,000 |
| 02-10-10-3-4337 | HOMETOWN HOLIDAY | 2,039 | 4,200 | - | 4,000 | 4,200 |
| 02-10-10-3-4338 | GOLF OUTING | 6,207 | 13,500 | 8,098 | 8,098 | 14,500 |
| 02-10-10-3-4339 | EARTH DAY/ ARBOR DAY PLANTING | 483 | 810 | 414 | 810 | 900 |
| 02-10-10-3-4341 | CAR SHOWS | - | 600 | - | - | - |
| 02-10-10-3-4342 | CRAFT FAIR | 262 | 350 | - | 350 | 500 |
| 02-10-10-3-4343 | BARK IN THE PARK | - | 1,000 | 205 | 205 | 1,000 |
| 02-10-10-3-4344 | BARN DANCE | - | 1,200 | 747 | 747 | 1,300 |
| 02-10-10-3-4345 | VIRTUAL EVENTS | - | 75 | - | - | - |
| 02-10-00-3-4360 | PROCESSING FEES | 112 | - | - | - | - |
| TOTAL CONTRACTUAL SERVICES | | 38,646 | 57,850 | 34,524 | 63,625 | 83,700 |
| TOTAL EXPENDITURES | | 143,123 | 166,070 | 88,213 | 178,002 | 214,872 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | | (68,680) | (82,005) | (24,012) | (76,324) | (128,507) |

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 |
| Other donations | \$ 5,000 |
| Total | <u>\$ 16,000</u> |

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

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 11,000 |
| FY 2023 Budget request | \$ 16,000 |
| Increase (Decrease) | <u>\$ 5,000</u> |

The primary reason for the increase is based upon the anticipated event venue in Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | <u>\$ 250</u> |

The Bark in the Park Vendor Fee revenue forecast changed from the prior year, as follows:

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 500 |
| FY 2023 Budget request | <u>\$ 250</u> |
| Increase (Decrease) | <u>\$ (250)</u> |

The primary reason for the decrease is based upon the difficulty of finding vendors based on the specificity of the event.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | \$ 20,000 |
| Golfers | \$ 8,000 |
| Silent Auction | \$ - |
| Fund Raising | \$ 2,000 |
| Total | <u>\$ 30,000</u> |

The Golf Outing Revenue forecast changed from the prior year, as follows:

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 28,500 |
| FY 2023 Budget request | \$ 30,000 |
| Increase (Decrease) | <u>\$ 1,500</u> |

The primary reason for the increase is based upon actual revenue earned in 2022 due to increased fundraising efforts on the day of the event.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | \$ 3,000 |
| Parade Entry Fees (4 @ \$50) | \$ 200 |
| Sponsorships | \$ 4,000 |
| Total | <u>\$ 9,700</u> |

The 4th of July Parade Entry Fee revenue forecast changed from the prior year, as follows:

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 2,200 |
| FY 2023 Budget request | \$ 9,700 |
| Increase (Decrease) | <u>\$ 7,500</u> |

The primary reason for the increase is based upon revenue received from parking fees and beer sales related to the fireworks event.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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) | \$ 300 |
| 3 Fireworks Only Vendors (@ \$100) | \$ 300 |
| Total | <u>\$ 600</u> |

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 600 |
| FY 2023 Budget request | \$ 600 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 (@ \$70) | \$ 1,820 |
| 3 Electricity Access (@ \$15) | \$ 45 |
| 5 Wi-Fi Access (@ \$10) | \$ 50 |
| Total | <u>\$ 2,165</u> |

The Craft Fair Vendor Fee revenue forecast changed from the prior year, as follows:

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 2,165 |
| FY 2023 Budget request | <u>\$ 2,165</u> |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | <u>\$ 750</u> |

The Movie in the Park/Movie in the Barn revenue forecast changed from the prior year, as follows:

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 750 |
| FY 2023 Budget request | \$ 750 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | \$ 6,800 |
| Total | <u>\$ 6,800</u> |

The Concert in the Park revenue forecast changed from the prior year, as follows:

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 800 |
| FY 2023 Budget request | \$ 6,800 |
| Increase (Decrease) | <u>\$ 6,000</u> |

The primary reason for the increase is based upon the growing interest in sponsorships for our Concerts in the Park.

**MAINTENANCE AND OPERATIONS BUDGET
2023 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: COMMUNITY EVENTS
Description: Car Show Revenue
Priority: 1.6 Prioritize Citizen Services
Account Number: 02-10-00-7-3840

This account is used to record the revenue received from car show sponsorships.

| | |
|-------|-------------|
| | \$ - |
| Total | <u>\$ -</u> |

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

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 150 |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ (150)</u> |

The primary reason for the decrease is based upon the elimination of the event for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | <u>\$ 20,400</u> |

The Party in the Park revenue forecast changed from the prior year, as follows:

| | |
|------------------------|------------------|
| FY 2022 Budget request | \$ 1,300 |
| FY 2023 Budget request | \$ 20,400 |
| Increase (Decrease) | <u>\$ 19,100</u> |

The primary reason for the increase is based upon the event changing from Fall Family Fun Fest to the Party in the Park. The Party in the Park event will be based upon sponsorships received.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 (@ \$500) | \$ 500 |
| Total | <u>\$ 500</u> |

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

| | |
|------------------------|---------------|
| FY 2022 Budget request | \$ 500 |
| FY 2023 Budget request | <u>\$ 500</u> |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | \$ 1,000 |
| Total | <u>\$ 1,400</u> |

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 1,400 |
| FY 2023 Budget request | \$ 1,400 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2021 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: COMMUNITY EVENTS

Description: Virtual Events Revenue

Priority: 1.6 Prioritize Citizen Services

Account Number: 02--10-00-7-3844

This account is used to record revenue from our virtual programs which are held to engage our community during the COVID-19 pandemic. These programs are free to community and revenue is earned through sponsorships. We work with our local business partners to cover costs associated with these programs and events.

| | |
|-------------------------------|-------------|
| Virtual Programs Sponsorships | \$ - |
| Total | <u>\$ -</u> |

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

| | |
|------------------------|-----------------|
| FY 2020 Budget request | \$ 200 |
| FY 2021 Budget request | \$ - |
| Increase (Decrease) | <u>\$ (200)</u> |

The primary reason for the decrease is based upon the elimination of all virtual events to focus on in-person events and activities.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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%
Assistant Director of Parks & Recreation – 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 2022 Budget request | \$ 88,364 |
| FY 2023 Budget request | \$ 99,549 |
| Increase (Decrease) | <u>\$ 11,185</u> |

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
2023 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 | <u>\$ 7,000</u> |

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

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 3,650 |
| FY 2023 Budget request | \$ 7,000 |
| Increase (Decrease) | <u>\$ 3,350</u> |

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 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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, 2023, the Village's portion will be 10.81%.

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

| | |
|------------------------|------------------------|
| FY 2022 Budget request | \$ 9,446 |
| FY 2023 Budget request | <u>\$ 10,761</u> |
| Increase (Decrease) | <u><u>\$ 1,315</u></u> |

The primary reason for the increase is based upon the Village's IMRF percentage is increasing from 10.69% to 10.81%, effective January 1, 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 6,760 |
| FY 2023 Budget request | \$ 7,615 |
| Increase (Decrease) | <u>\$ 855</u> |

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
2023 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 | \$ 1,100 |
| Annual Dues - Audubon | \$ 1,000 |
| Annual Dues - Dark Skies | \$ 35 |
| Judges Travel Expenses | \$ 2,300 |
| Urban Forestry Management Plan | \$ 300 |
| Annual Plantings | \$ 400 |
| Supplies | \$ 265 |
| Garden of the Month Club Signage | \$ 200 |
| America in Bloom Symposium Registration | \$ 2,000 |
| Total | <u>\$ 7,600</u> |

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

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 6,500 |
| FY 2023 Budget request | \$ 7,600 |
| Increase (Decrease) | <u>\$ 1,100</u> |

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | \$ 17,000 |
| Entertainment (Band) | \$ 1,500 |
| Beverages to Sell | \$ 1,500 |
| Signage & Marketing | \$ 400 |
| Decorations | \$ 200 |
| Cart Rentals | \$ 450 |
| Shuttle Buses | \$ - |
| Volunteer/Staff Food & Water | \$ 550 |
| Parade Candy | \$ 300 |
| Parade Floats (1) | \$ 1,000 |
| Light Towers | \$ 750 |
| Total | <u>\$ 23,650</u> |

The Fireworks/Parade budget request changed from the prior year budget, as follows:

| | |
|------------------------|------------------|
| FY 2022 Budget request | \$ 19,900 |
| FY 2023 Budget request | <u>\$ 23,650</u> |
| Increase (Decrease) | <u>\$ 3,750</u> |

The primary reason for the increase is based upon the increased cost of fireworks, purchasing alcohol to sell, and an overall increase to costs of goods and services necessary for this event.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | <u>\$ 2,580</u> |

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

| | |
|------------------------|---------------|
| FY 2022 Budget request | \$ 1,900 |
| FY 2023 Budget request | \$ 2,580 |
| Increase (Decrease) | <u>\$ 680</u> |

The primary reason for the increase is based upon the increased cost to license movie titles.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2023 series, we will host 12 concerts, the first one starting on June 2 and running through to August 18.

| | |
|-----------------------------------|-----------------|
| 12 Friday Night Summer Concerts | \$ 6,000 |
| Marketing & Signage | \$ 350 |
| Mosquito Treatment 12 @ \$65 each | \$ 780 |
| Total | <u>\$ 7,130</u> |

The Concerts in the Park budget request changed from the prior year budget, as follows:

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 6,015 |
| FY 2023 Budget request | \$ 7,130 |
| Increase (Decrease) | <u>\$ 1,115</u> |

The primary reason for the increase is based upon the additional concert, compared to Fiscal Year 2022. Also, the amount paid to the bands will increase from \$450 to \$500 for a 90-minute set.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | \$ 4,000 |
| Stage | \$ 1,400 |
| Beverages to Sell | \$ 2,500 |
| Beverage Supplies | \$ 500 |
| Marketing & Signage | \$ 600 |
| Party Games (Axe) | \$ 1,250 |
| Petting Zoo | \$ 500 |
| Lights | \$ 1,000 |
| Generators/Power | \$ 3,500 |
| Cart Rental | \$ 450 |
| Meals & Water for Staff & Volunteers | \$ 500 |
| Decorations & Misc. Supplies | \$ 500 |
| Total | <u>\$ 16,700</u> |

The Party in the Park budget request changed from the prior year budget, as follows:

| | |
|------------------------|------------------|
| FY 2022 Budget request | \$ 1,800 |
| FY 2023 Budget request | <u>\$ 16,700</u> |
| Increase (Decrease) | <u>\$ 14,900</u> |

The primary reason for the increase is based upon the transformation of the Fall Family Fun Festival into Party in the Park in Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | \$ 200 |
| Santa | \$ 500 |
| Santa's Gifts | \$ 250 |
| Horse drawn Wagon | \$ 1,000 |
| Cookies, Candy Canes & Cocoa | \$ 250 |
| Memorial Ornaments | \$ 100 |
| Craft | \$ 200 |
| Heaters | \$ 700 |
| Inflatable | \$ - |
| Decorations | \$ 500 |
| Marketing & Signage | \$ 300 |
| Activity | \$ 200 |
| Total | <u>\$ 4,200</u> |

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 4,200 |
| FY 2023 Budget request | \$ 4,200 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | \$ 500 |
| Food & Beverage | \$ 10,000 |
| Awards/Prizes | \$ 500 |
| Golf Ball Sleeves | \$ 600 |
| Golfer Gifts | \$ 800 |
| Staff Uniforms | \$ 250 |
| Sponsor Signs | \$ 200 |
| Trophies | \$ 350 |
| Misc. Supplies | \$ 300 |
| Total | <u>\$ 13,500</u> |

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 13,500 |
| FY 2023 Budget request | \$ 13,500 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | <u>\$ 810</u> |

The Earth Day/Arbor Day Planting budget request changed from the prior year budget, as follows:

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 810 |
| FY 2023 Budget request | \$ 810 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: COMMUNITY EVENTS

Description: Car Shows Expenses

Priority: 1.6 Prioritize Citizen Services

Account Number: 02-10-10-3-4341

This account is used for expenses associated with Car Show Cruise Nights, a popular event in our Friday night series of events. These events run in conjunction with our Concerts in the Park and Movies in the Park series.

| | |
|---------------------|-------------|
| Promoter | \$ - |
| Marketing & Signage | \$ - |
| Total | <u>\$ -</u> |

The Friday Fun Nights Events budget request changed from the prior year budget, as follows:

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 600 |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ (600)</u> |

The primary reason for the decrease is based upon the elimination of the event in Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | \$ 100 |
| Fly Guy - Day of Event Rental | \$ 50 |
| Total | <u>\$ 400</u> |

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

| | |
|------------------------|---------------|
| FY 2022 Budget request | \$ 350 |
| FY 2023 Budget request | <u>\$ 400</u> |
| Increase (Decrease) | <u>\$ 50</u> |

The primary reason for the increase is based upon the estimated increase in cost for goods for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 Event Attraction | \$ 200 |
| Volunteer water and snacks | \$ 70 |
| Give Aways | \$ 200 |
| McGruff Stuff | \$ 100 |
| Total | <u>\$ 800</u> |

The Bark in the Park budget request changed from the prior year budget, as follows:

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 1,000 |
| FY 2023 Budget request | \$ 800 |
| Increase (Decrease) | <u>\$ (200)</u> |

The primary reason for the decrease is based upon the Village's ability to reuse supplies from previous years.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | <u>\$ -</u> |
| Total | <u><u>\$ 1,000</u></u> |

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

| | |
|------------------------|------------------------|
| FY 2022 Budget request | \$ 1,200 |
| FY 2023 Budget request | <u>\$ 1,000</u> |
| Increase (Decrease) | <u><u>\$ (200)</u></u> |

The primary reason for the decrease is based upon the removal of the Character Visit for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2021 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: COMMUNITY EVENTS

Description: Virtual Events Expenses

Priority: 1.6 Prioritize Citizen Services

Account Number: 02-10-10-3-4345

This account is used for expenses related to virtual programs and events. This is a new budget line item for 2021. Virtual Events will be held when in-person programs and events are cancelled due to COVID-19 to engage the community in a positive manner.

| | |
|-------------------|-------------|
| Gift Cards/Awards | \$ - |
| Supplies | \$ - |
| Total | <u>\$ -</u> |

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

| | |
|------------------------|----------------|
| FY 2020 Budget request | \$ 75 |
| FY 2021 Budget request | \$ - |
| Increase (Decrease) | <u>\$ (75)</u> |

The primary reason for the decrease is based upon the elimination of the virtual events in Fiscal Year 2023.

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 2021 | Headcount 2022 | Headcount 2023 | FTE 2023 |
| 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 8,348 Village residents who desire services and amenities that fit in with the character of this upscale community.

Revenues

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|-----------------------|---------------|---------------|
| | | | | 2023 | 2024 |
| 187,992 | 290,081 | 128,682 | Fees | 59,664 | 26,124 |
| 1,340 | 420 | 300 | Interest Income | 300 | 300 |
| 189,332 | 290,501 | 128,982 | Total Revenues | 59,964 | 26,424 |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|---------------------------|----------------|----------------|
| | | | | 2023 | 2024 |
| 205,868 | 160,711 | 156,850 | Personnel Services | 164,960 | 173,208 |
| 126,665 | 107,200 | 116,100 | Contractual Services | 116,100 | 116,100 |
| 332,533 | 267,911 | 272,950 | Total Expenditures | 281,060 | 289,308 |

| | | | | | |
|-----------|--------|-----------|-----------------------------|-----------|-----------|
| (143,201) | 22,590 | (143,968) | Source (Use) of Cash | (221,096) | (262,884) |
|-----------|--------|-----------|-----------------------------|-----------|-----------|

Significant Changes

- \$70,018 decrease in General Fund Donations due to the final permits being issued for Villas at the Commons in Fiscal Year 2022.

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|-----------------------------|-----------------------------|----------------|----------|--------------------|-----------------------------|------------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| ECONOMIC DEVELOPMENT | | | | | | |
| REVENUES | | | | | | |
| FEES | | | | | | |
| 02-30-00-4-3670 | ANNEXATION FEES | 8,000 | 7,000 | 45,000 | 48,000 | 4,000 |
| 02-30-00-4-3676 | GENERAL FUND DONATION | 282,081 | 121,682 | 82,965 | 121,682 | 22,124 |
| TOTAL FEES | | 290,081 | 128,682 | 127,965 | 169,682 | 26,124 |
| INTEREST INCOME | | | | | | |
| 02-30-00-6-3810 | INTEREST INCOME | 420 | 300 | 238 | 300 | 300 |
| TOTAL INTEREST INCOME | | 420 | 300 | 238 | 300 | 300 |
| TOTAL REVENUES | | 290,501 | 128,982 | 128,203 | 169,982 | 26,424 |
| EXPENDITURES | | | | | | |
| PERSONNEL SERVICES | | | | | | |
| 02-30-00-1-4010 | SALARIES | 136,718 | 132,542 | 74,684 | 149,368 | 146,217 |
| 02-30-00-1-4040 | IMRF | 16,578 | 14,169 | 8,105 | 16,210 | 15,806 |
| 02-30-00-1-4090 | FICA MATCHING | 7,415 | 10,139 | 4,734 | 9,469 | 11,186 |
| TOTAL PERSONNEL SERVICES | | 160,711 | 156,850 | 87,524 | 175,048 | 173,208 |
| CONTRACTUAL SERVICES | | | | | | |
| 02-30-00-3-4240 | PLANNING SERVICES | - | - | - | - | - |
| 02-30-00-3-4329 | OTHER PROFESSIONAL SERVICES | 1,700 | 10,000 | - | 1,700 | 10,000 |
| 02-30-00-3-4355 | PUBLISHING/ADVERTISING | - | 500 | - | - | 500 |
| 02-30-00-3-4361 | DUES | - | 100 | - | - | 100 |
| 02-30-00-3-4377 | INSURANCE ALLOCATION | 105,500 | 105,500 | - | 105,500 | 105,500 |
| TOTAL CONTRACTUAL SERVICES | | 107,200 | 116,100 | - | 107,200 | 116,100 |
| TOTAL EXPENDITURES | | 267,911 | 272,950 | 87,524 | 282,248 | 289,308 |

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 7,000 |
| FY 2023 Budget request | \$ 8,000 |
| Increase (Decrease) | \$ 1,000 |

The primary reason for the increase is due to the anticipated sales in the Hawthorn Trails South Subdivision in Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 |
| Event Venue | \$ 7,416 |
| Total | <u>\$ 51,664</u> |

The General Fund Developer Donation revenue forecast changed from the prior year, as follows:

| | |
|------------------------|--------------------|
| FY 2022 Budget request | \$ 121,682 |
| FY 2023 Budget request | \$ 51,664 |
| Increase (Decrease) | <u>\$ (70,018)</u> |

The primary reason for the decrease is related to the final build out of the Villas at the Commons subdivision in Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 300 |
| FY 2023 Budget request | \$ 300 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change in Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 132,542 |
| FY 2023 Budget request | \$ 139,254 |
| Increase (Decrease) | <u>\$ 6,712</u> |

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
2023 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, 2023, the Village's portion will be 10.81%.

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

| | |
|------------------------|---------------|
| FY 2022 Budget request | \$ 14,169 |
| FY 2023 Budget request | \$ 15,053 |
| Increase (Decrease) | <u>\$ 884</u> |

The primary reason for the increase is based upon the Village's IMRF percentage is increasing from 10.69% to 10.81%, effective January 1, 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 10,139 |
| FY 2023 Budget request | <u>\$ 10,653</u> |
| Increase (Decrease) | <u>\$ 514</u> |

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
2023 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 | <u>\$ 10,000</u> |

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

| | |
|------------------------|------------------|
| FY 2022 Budget request | \$ 10,000 |
| FY 2023 Budget request | <u>\$ 10,000</u> |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 500 |
| FY 2023 Budget request | \$ 500 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | <u>\$ 100</u> |

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 100 |
| FY 2023 Budget request | \$ 100 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 105,500 |
| FY 2023 Budget request | \$ 105,500 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

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 |
| | 2021 | 2022 | 2023 | 2023 |
| 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 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|-----------------------|----------------|----------------|
| | | | | 2023 | 2024 |
| 44,400 | 51,150 | 38,000 | Licenses | 40,000 | 40,000 |
| 532,402 | 765,185 | 556,110 | Permits | 575,950 | 603,000 |
| 268,735 | 77,580 | 83,050 | Fees | 87,250 | 87,050 |
| 213 | - | - | Miscellaneous | - | - |
| 845,750 | 893,914 | 677,160 | Total Revenues | 703,200 | 730,050 |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|---------------------------|----------------|----------------|
| | | | | 2023 | 2024 |
| 245,719 | 367,402 | 431,229 | Personnel Services | 453,891 | 476,586 |
| 439,397 | 267,370 | 227,850 | Contractual Services | 208,600 | 208,350 |
| 1,746 | 1,555 | 2,010 | Commodities | 2,800 | 2,800 |
| 686,862 | 636,328 | 661,089 | Total Expenditures | 665,291 | 687,736 |

| | | | | | |
|---------|---------|--------|-----------------------------|--------|--------|
| 158,888 | 257,586 | 16,071 | Source (Use) of Cash | 37,909 | 42,314 |
|---------|---------|--------|-----------------------------|--------|--------|

Significant Changes

- There are no significant changes.

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|---------------------|--------------------------------|----------------|----------|--------------------|-----------------------------|------------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| PLANNING | | | | | | |
| REVENUES | | | | | | |
| LICENSES | | | | | | |
| 02-60-00-2-3180 | CONTRACTOR REGISTRATION FEE | 51,150 | 38,000 | 25,950 | 40,150 | 40,000 |
| TOTAL LICENSES | | 51,150 | 38,000 | 25,950 | 40,150 | 40,000 |
| PERMITS | | | | | | |
| 02-60-00-3-3210 | BUILDING PERMITS | 762,635 | 553,110 | 224,638 | 525,000 | 600,000 |
| 02-60-00-3-3290 | OTHER PERMITS | 2,550 | 3,000 | 1,625 | 2,600 | 3,000 |
| TOTAL PERMITS | | 765,185 | 556,110 | 226,263 | 527,600 | 603,000 |
| FEES | | | | | | |
| 02-60-00-4-3780 | ENGINEERING FEE REIMBURSEMENTS | 33,154 | 60,000 | 34,074 | 53,000 | 60,000 |
| 02-60-00-4-3782 | LEGAL FEE REIMBURSEMENTS | 47 | 3,750 | 896 | 896 | 3,750 |
| 02-60-00-4-3784 | PLANNING REIMBURSEMENTS | 22,709 | 5,000 | 782 | 2,500 | 5,000 |
| 02-60-00-4-3786 | ADMIN REIMBURSEMENTS | 11,985 | 12,000 | 7,810 | 15,000 | 15,000 |
| 02-60-00-4-3788 | OTHER REIMBURSEMENTS | 276 | 300 | 1,319 | 1,319 | 300 |
| 02-60-00-4-3789 | FIRE SUPPRESSION FEES | - | 500 | - | - | 500 |
| 02-60-00-4-3790 | RECAPTURE FEES PASS THRU | 8,108 | - | 8,108 | 8,108 | - |
| 02-60-00-5-3800 | PLANNING APPLICATIONS | 1,300 | 1,500 | 2,750 | 3,550 | 2,500 |
| TOTAL FEES | | 77,580 | 83,050 | 55,739 | 84,373 | 87,250 |
| MISCELLANEOUS | | | | | | |
| 02-60-00-7-3900 | REFUND SERVICE CHARGE | - | - | - | - | - |
| TOTAL MISCELLANEOUS | | - | - | - | - | - |
| TOTAL REVENUES | | 893,914 | 677,160 | 307,952 | 652,123 | 730,050 |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|----------------------------|-----------------------------|----------------|----------|--------------------|-----------------------------|------------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| EXPENDITURES | | | | | | |
| PERSONNEL SERVICES | | | | | | |
| 02-60-65-1-4010 | SALARIES | 307,305 | 364,060 | 177,123 | 354,246 | 402,141 |
| 02-60-65-1-4020 | OVERTIME | 391 | 400 | - | 200 | 210 |
| 02-60-65-1-4040 | IMRF | 37,959 | 38,918 | 19,220 | 41,401 | 43,471 |
| 02-60-65-1-4090 | FICA MATCHING | 21,747 | 27,851 | 12,790 | 29,299 | 30,764 |
| TOTAL PERSONNEL SERVICES | | 367,402 | 431,229 | 209,133 | 453,891 | 476,586 |
| CONTRACTUAL SERVICES | | | | | | |
| 02-60-65-3-4120 | CONTRACT MAINT-VEHICLES | 2,062 | 1,500 | 20 | 1,500 | 1,500 |
| 02-60-65-3-4225 | ENGINEERING SERVICES-REIMB | 66,325 | 61,500 | 30,451 | 60,000 | 60,000 |
| 02-60-65-3-4235 | LEGAL SERVICES-REIMB | - | 3,750 | 997 | 3,750 | 3,750 |
| 02-60-65-3-4240 | PLANNING SERVICES | 44,999 | 5,000 | - | 2,000 | 2,000 |
| 02-60-65-3-4245 | PLANNING SERVICES-REIMB | 13,498 | 5,000 | 596 | 5,000 | 5,000 |
| 02-60-65-3-4260 | OTHER REIMBURSEMENT | 271 | 400 | 166 | 400 | 400 |
| 02-60-65-3-4325 | PLAN REVIEW SERVICES-REIMB | 19,517 | 20,000 | 2,893 | 20,000 | 20,000 |
| 02-60-65-3-4328 | PLUMBING INSPECTIONS-REIMB | - | - | - | - | - |
| 02-60-65-3-4329 | OTHER PROFESSIONAL SERVICES | 6,250 | 200 | - | 200 | 200 |
| 02-60-65-3-4333 | BUILDING INSPECTIONS-REIMB | 102,128 | 125,000 | 18,543 | 110,000 | 110,000 |
| 02-60-65-3-4334 | FIRE SUPPRESSION-REIMB | - | 300 | - | 300 | 300 |
| 02-60-65-3-4353 | TELEPHONE-CELL PHONE | 1,312 | 1,650 | 685 | 1,650 | 1,650 |
| 02-60-65-3-4355 | PUBLISHING/ ADVERTISING | 186 | 200 | - | 200 | 200 |
| 02-60-65-3-4357 | PRINTING/COPYING | 1,064 | 500 | 251 | 750 | 500 |
| 02-60-65-3-4360 | RECAPTURE FEE PAID | 8,108 | - | 5,405 | 5,405 | - |
| 02-60-65-3-4361 | DUES | 201 | 700 | - | 700 | 700 |
| 02-60-65-3-4362 | TRAVEL EXPENSE | - | 150 | - | 150 | 150 |
| 02-60-65-3-4365 | PROFESSIONAL DEVELOPMENT | 1,450 | 2,000 | 50 | 2,000 | 2,000 |
| TOTAL CONTRACTUAL SERVICES | | 267,370 | 227,850 | 60,056 | 185,772 | 208,350 |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|--------------------|---------------------|----------------|----------|------------------------------|-----------------------------|------------------|
| | | | BUDGETED | 6 MONTHS ACTUAL PROJECTED | | |
| COMMODITIES | | | | | | |
| 02-60-65-5-4562 | AUTO FUEL & OIL | 1,207 | 1,260 | 726 | 1,800 | 2,000 |
| 02-60-65-5-4578 | UNIFORMS | 100 | 250 | 155 | 255 | 300 |
| 02-60-65-5-4595 | OTHER CHARGES | 247 | 500 | 245 | 500 | 500 |
| TOTAL COMMODITIES | | 1,555 | 2,010 | 1,126 | 2,555 | 2,800 |
| TOTAL EXPENDITURES | | 636,328 | 661,089 | 270,315 | 606,592 | 687,736 |

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 38,000 |
| FY 2023 Budget request | \$ 40,000 |
| Increase (Decrease) | <u>\$ 2,000</u> |

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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) | \$ 66,000 |
| Hawthorn Woods CC (18 homes @ \$8,250) | \$ 148,500 |
| All Other Building Permits | \$ 358,450 |
| Total | <u>\$ 572,950</u> |

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

| | |
|------------------------|-------------------|
| FY 2022 Budget request | \$ 553,110 |
| FY 2023 Budget request | <u>\$ 572,950</u> |
| Increase (Decrease) | <u>\$ 19,840</u> |

The primary reason for the increase is based on the number of homes remaining in the active subdivisions and the addition of MI Homes at Hawthorn Woods Country Club and other building projects estimated to be constructed in Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 3,000 |
| FY 2023 Budget request | \$ 3,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 60,000 |
| FY 2023 Budget request | \$ 60,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 3,750 |
| FY 2023 Budget request | \$ 3,750 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 5,000 |
| FY 2023 Budget request | \$ 5,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 12,000 |
| FY 2023 Budget request | \$ 15,000 |
| Increase (Decrease) | <u>\$ 3,000</u> |

The primary reason for the increase is based upon the increase in overall reimbursable projects anticipated in Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 300 |
| FY 2023 Budget request | \$ 500 |
| Increase (Decrease) | <u>\$ 200</u> |

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 500 |
| FY 2023 Budget request | \$ 500 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 1,500 |
| FY 2023 Budget request | \$ 2,500 |
| Increase (Decrease) | <u>\$ 1,000</u> |

The primary reason for the increase is the anticipated number of potential projects needing approval by the Village for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 364,060 |
| FY 2023 Budget request | <u>\$ 382,991</u> |
| Increase (Decrease) | <u>\$ 18,931</u> |

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
2023 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 2022 Budget request | \$ 400 |
| FY 2023 Budget request | \$ 200 |
| Increase (Decrease) | <u>\$ (200)</u> |

The primary reason for the decrease is based upon the estimated actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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, 2023, the Village's portion will be 10.81%.

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

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 38,918 |
| FY 2023 Budget request | \$ 41,401 |
| Increase (Decrease) | <u>\$ 2,483</u> |

The primary reason for the increase is based upon the Village's IMRF percentage is increasing from 10.69% to 10.81%, effective January 1, 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 27,851 |
| FY 2023 Budget request | \$ 29,299 |
| Increase (Decrease) | <u>\$ 1,448</u> |

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
2023 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 2022 Budget request | \$ 1,500 |
| FY 2023 Budget request | \$ 1,500 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 61,500 |
| FY 2023 Budget request | \$ 60,000 |
| Increase (Decrease) | <u>\$ (1,500)</u> |

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 3,750 |
| FY 2023 Budget request | \$ 3,750 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 |
| | <u>\$ 2,000</u> |

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

| | |
|------------------------|-------------------|
| FY 2022 Budget request | \$ 5,000 |
| FY 2023 Budget request | <u>\$ 2,000</u> |
| Increase (Decrease) | <u>\$ (3,000)</u> |

The primary reason for the decrease relates to work on small projects such as the zoning map and street map.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 5,000 |
| FY 2023 Budget request | \$ 5,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 400 |
| FY 2023 Budget request | \$ 400 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 20,000 |
| FY 2023 Budget request | \$ 20,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 200 |
| FY 2023 Budget request | \$ 200 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 125,000 |
| FY 2023 Budget request | \$ 110,000 |
| Increase (Decrease) | <u>\$ (15,000)</u> |

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 300 |
| FY 2023 Budget request | \$ 300 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 1,650 |
| FY 2023 Budget request | \$ 1,650 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 200 |
| FY 2023 Budget request | \$ 200 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 500 |
| FY 2023 Budget request | \$ 750 |
| Increase (Decrease) | <u>\$ 250</u> |

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | <u>\$700</u> |

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 700 |
| FY 2023 Budget request | \$ 700 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 150 |
| FY 2023 Budget request | \$ 150 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 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 | \$ 1,500 |
| Professional training - Building Inspector | \$ 500 |
| Total | <u>\$ 2,000</u> |

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 2,000 |
| FY 2023 Budget request | \$ 2,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 1,260 |
| FY 2023 Budget request | \$ 2,000 |
| Increase (Decrease) | <u>\$ 740</u> |

The primary reason for the increase is based upon increased fuel costs and projected actuals from Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | \$ 150 |
| Uniform shirts - Code Enforcement Officer | \$ 100 |
| Additional Clothing | <u>\$ 50</u> |
| Total | <u>\$ 300</u> |

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

| | |
|------------------------|---------------|
| FY 2022 Budget request | \$ 250 |
| FY 2023 Budget request | <u>\$ 300</u> |
| Increase (Decrease) | <u>\$ 50</u> |

The primary reason for the increase is due to additional clothing needed in Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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) | \$200 |
| Miscellaneous | \$300 |
| Total | <u>\$500</u> |

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 500 |
| FY 2023 Budget request | \$ 500 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.



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 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|-----------------------|----------|---------|
| | | | | 2023 | 2024 |
| 275,409 | 294,507 | 321,000 | Special Recreation | 339,860 | 350,453 |
| 150,230 | 152,537 | 152,759 | Administration | 164,955 | 172,978 |
| 15,418 | 64,054 | 74,030 | Recreation Programs | 82,250 | 92,700 |
| 156,070 | 142,881 | 167,092 | Park Maintenance | 189,788 | 197,658 |
| 597,142 | 654,083 | 714,881 | Total Revenues | 776,854 | 813,789 |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|---------------------------|----------|---------|
| | | | | 2023 | 2024 |
| 137,349 | 151,672 | 179,267 | Special Recreation | 184,267 | 186,518 |
| 196,391 | 187,973 | 204,323 | Administration | 226,584 | 238,492 |
| 11,303 | 35,466 | 47,255 | Recreation Programs | 51,135 | 57,185 |
| 360,080 | 378,206 | 393,091 | Park Maintenance | 436,057 | 449,282 |
| 705,124 | 753,316 | 823,936 | Total Expenditures | 898,043 | 931,477 |

| | | | | | |
|----------|----------|----------|---------------------------------|----------|----------|
| (90,000) | (90,000) | (90,000) | Transfer to General Fund | (90,000) | (90,000) |
|----------|----------|----------|---------------------------------|----------|----------|

| | | | | | |
|---|--|--|-----------------------------------|--|--|
| - | | | Transfer from General Fund | | |
|---|--|--|-----------------------------------|--|--|

| | | | | | |
|---|--|--|---|--|--|
| - | | | Transfer from Community Development Fund | | |
|---|--|--|---|--|--|

| | | | | | |
|-----------|-----------|-----------|-----------------------------------|-----------|-----------|
| (197,983) | (189,232) | (199,055) | Net Change in Fund Balance | (211,189) | (207,689) |
|-----------|-----------|-----------|-----------------------------------|-----------|-----------|

| | | | | | |
|-----------|-----------|-----------|---------------------------------|-----------|-----------|
| (175,455) | (364,687) | (563,742) | Fund Balance as of 12/31 | (774,931) | (982,620) |
|-----------|-----------|-----------|---------------------------------|-----------|-----------|

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 |
| | 2021 | 2022 | 2023 | 2023 |
| 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 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|-----------------------|----------------|----------------|
| | | | | 2023 | 2024 |
| 192,412 | 197,317 | 198,000 | Taxes | 211,860 | 222,453 |
| 82,997 | 97,190 | 123,000 | SRACLC Reimbursement | 128,000 | 128,000 |
| 275,409 | 294,507 | 321,000 | Total Revenues | 339,860 | 350,453 |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|---------------------------|----------------|----------------|
| | | | | 2023 | 2024 |
| 55,721 | 56,267 | 56,267 | Contractual Services | 56,267 | 58,518 |
| 81,629 | 95,405 | 123,000 | Capital Outlay | 128,000 | 128,000 |
| 137,350 | 151,672 | 179,267 | Total Expenditures | 184,267 | 186,518 |

| | | | | | |
|---------|---------|---------|-----------------------------|---------|---------|
| 138,059 | 142,835 | 141,733 | Source (Use) of Cash | 155,593 | 163,935 |
|---------|---------|---------|-----------------------------|---------|---------|

Significant Changes

- There are no significant changes.

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|-----------------------------|----------------------------|----------------|----------|--------------------|-----------------------------|------------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| SPECIAL RECREATION | | | | | | |
| REVENUES | | | | | | |
| 11-70-00-1-3017 | PROPERTY TAXES-SRACLC | 197,317 | 198,000 | 96,329 | 198,000 | 222,453 |
| 11-70-00-5-3805 | SRACLC REIMBURSEMENT | 97,190 | 123,000 | - | 123,000 | 128,000 |
| TOTAL REVENUES | | 294,507 | 321,000 | 96,329 | 321,000 | 350,453 |
| EXPENDITURES | | | | | | |
| CONTRACTUAL SERVICES | | | | | | |
| 11-70-00-3-4361 | SRACLC DUES | 56,267 | 56,267 | 56,267 | 56,267 | 58,518 |
| TOTAL CONTRACTUAL SERVICES | | 56,267 | 56,267 | 56,267 | 56,267 | 58,518 |
| CAPITAL OUTLAY | | | | | | |
| 11-70-00-8-4893 | SRACLC ACCESSIBILITY GRANT | 95,405 | 123,000 | - | 123,000 | 128,000 |
| TOTAL CAPITAL OUTLAY | | 95,405 | 123,000 | - | 123,000 | 128,000 |
| TOTAL EXPENDITURES | | 151,672 | 179,267 | 56,267 | 179,267 | 186,518 |

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 198,000 |
| FY 2023 Budget request | \$ 211,860 |
| Increase (Decrease) | <u>\$ 13,860</u> |

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, whichever is lower. The CPI for Fiscal Year 2023 is 7.0%, therefore, the Village will move forward with a truth in taxation hearing for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 123,000 |
| FY 2023 Budget request | \$ 128,000 |
| Increase (Decrease) | <u>\$ 5,000</u> |

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.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 56,267 |
| FY 2023 Budget request | \$ 56,267 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | <u><u>\$ 128,000</u></u> |

The SRACLC Accessibility Grant budget request changed from the prior year budget, as follows:

| | |
|------------------------|------------------------|
| FY 2022 Budget request | \$ 123,000 |
| FY 2023 Budget request | \$ 128,000 |
| Increase (Decrease) | <u><u>\$ 5,000</u></u> |

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 |
| | 2021 | 2022 | 2023 | 2023 |
| Full-Time | 3 | 3 | 3 | 0.90 |
| Part-Time | 1 | 1 | 1 | 0.25 |

Revenues

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|-------------------------------------|-------------------------------------|-------------------------------------|-----------------------|----------------|----------------|
| | | | | 2023 | 2024 |
| 148,803 | 149,305 | 149,949 | Taxes | 160,445 | 168,468 |
| 127 | 47 | 60 | Interest Income | 10 | 10 |
| 1,300 | 3,185 | 2,750 | Miscellaneous | 4,500 | 4,500 |
| 150,230 | 152,537 | 152,759 | Total Revenues | 164,955 | 172,978 |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------|----------------|----------------|
| | | | | 2023 | 2024 |
| 130,736 | 120,695 | 138,011 | Personnel Services | 158,167 | 166,075 |
| 62,766 | 62,842 | 65,262 | Contractual Services | 67,117 | 71,117 |
| 2,890 | 4,436 | 1,050 | Commodities | 1,300 | 1,300 |
| 196,391 | 187,973 | 204,323 | Total Expenditures | 226,584 | 238,492 |

| | | | | | |
|----------|----------|----------|-----------------------------|----------|----------|
| (46,161) | (35,436) | (51,564) | Source (Use) of Cash | (61,628) | (65,514) |
|----------|----------|----------|-----------------------------|----------|----------|

Significant Changes

- \$17,084 increase in Salaries based upon the reflection of the employee progression in the Village's approved compensation plan.

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|----------------------------|----------------------------|-------------|----------|-----------------|-----------------------|---------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| ADMINISTRATION | | | | | | |
| REVENUES | | | | | | |
| TAXES | | | | | | |
| 11-10-00-1-3017 | PROPERTY TAXES-PARK & REC | 149,305 | 149,949 | 72,955 | 149,949 | 168,468 |
| TOTAL TAXES | | 149,305 | 149,949 | 72,955 | 149,949 | 168,468 |
| INTEREST INCOME | | | | | | |
| 11-10-00-6-3810 | INTEREST INCOME | 47 | 60 | 4 | 8 | 10 |
| TOTAL INTEREST INCOME | | 47 | 60 | 4 | 8 | 10 |
| MISCELLANEOUS | | | | | | |
| 11-10-00-7-3820 | FACILITY RENTAL | 2,825 | 2,250 | 2,900 | 4,000 | 4,000 |
| 11-10-00-7-3825 | SECURITY FEE | - | 500 | (50) | 400 | 500 |
| 11-10-00-7-3830 | DONATIONS | 360 | - | - | - | - |
| TOTAL MISCELLANEOUS | | 3,185 | 2,750 | 2,850 | 4,400 | 4,500 |
| TOTAL REVENUES | | 152,537 | 152,759 | 75,809 | 154,357 | 172,978 |
| EXPENDITURES | | | | | | |
| PERSONNEL SERVICES | | | | | | |
| 11-10-00-1-4010 | SALARIES | 100,937 | 116,435 | 55,627 | 111,254 | 140,195 |
| 11-10-00-1-4011 | SALARIES - RENTAL SECURITY | - | 750 | - | - | - |
| 11-10-00-1-4040 | IMRF | 12,527 | 12,139 | 5,973 | 11,946 | 15,155 |
| 11-10-00-1-4090 | FICA MATCHING | 7,231 | 8,687 | 4,173 | 8,347 | 10,725 |
| TOTAL PERSONNEL SERVICES | | 120,695 | 138,011 | 65,774 | 131,547 | 166,075 |
| CONTRACTUAL SERVICES | | | | | | |
| 11-10-00-3-4352 | CONTRACT MAINT - BUILDINGS | - | 160 | - | - | - |
| 11-10-00-3-4353 | TELEPHONE-CELL PHONE | 2,185 | 2,020 | 846 | 1,400 | 2,020 |
| 11-10-00-3-4357 | PRINTING/COPYING | 5,159 | 5,750 | 4,189 | 5,200 | 6,400 |
| 11-10-00-3-4360 | PROCESSING FEES | 891 | 1,100 | 1,116 | 1,200 | 1,300 |
| 11-10-00-3-4361 | DUES | 1,421 | 1,660 | 615 | 1,200 | 2,200 |
| 11-10-00-3-4365 | PROFESSIONAL DEVELOPMENT | 212 | 1,430 | 130 | 650 | 2,055 |
| 11-10-00-3-4367 | PRE-EMPLOYMENT SCREENING | 224 | 392 | 200 | 200 | 392 |
| 11-10-00-3-4377 | INSURANCE ALLOCATION | 52,750 | 52,750 | - | 52,750 | 52,750 |
| TOTAL CONTRACTUAL SERVICES | | 62,842 | 65,262 | 7,095 | 62,600 | 71,117 |
| COMMODITIES | | | | | | |
| 11-10-00-5-4561 | OFFICE SUPPLIES | 222 | 250 | 128 | 225 | 250 |
| 11-10-00-5-4578 | UNIFORMS | - | 100 | 150 | 100 | 100 |
| 11-10-00-5-4595 | OTHER CHARGES | 4,213 | 700 | - | 933 | 950 |
| TOTAL COMMODITIES | | 4,436 | 1,050 | 278 | 1,258 | 1,300 |
| TOTAL EXPENDITURES | | 187,973 | 204,323 | 73,147 | 195,405 | 238,492 |

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 149,949 |
| FY 2023 Budget request | \$ 160,445 |
| Increase (Decrease) | <u>\$ 10,496</u> |

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, whichever is lower. The CPI for Fiscal Year 2023 is 7.0%, therefore, the Village will move forward with a truth in taxation hearing for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 60 |
| FY 2023 Budget request | \$ 10 |
| Increase (Decrease) | <u>\$ (50)</u> |

The primary reason for the decrease is based upon projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 2,250 |
| FY 2023 Budget request | \$ 4,000 |
| Increase (Decrease) | <u>\$ 1,750</u> |

The primary reason for the increase is the anticipated return to year round rentals in Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 500 |
| FY 2023 Budget request | \$ 500 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 116,435 |
| FY 2023 Budget request | \$ 133,519 |
| Increase (Decrease) | <u>\$ 17,084</u> |

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
2023 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 2022 Budget request | \$ 750 |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ (750)</u> |

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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, 2023, the Village's portion will be 10.81%.

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

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 12,139 |
| FY 2023 Budget request | \$ 14,433 |
| Increase (Decrease) | <u>\$ 2,294</u> |

The primary reason for the increase is based upon the Village's IMRF percentage which is increasing from 10.69% to 10.81%, effective January 1, 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 8,687 |
| FY 2023 Budget request | \$ 10,214 |
| Increase (Decrease) | <u>\$ 1,527</u> |

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
2023 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 | <u>\$ -</u> |

The Contracted Maintenance-Buildings budget request changed from the prior year budget, as follows:

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 160 |
| FY 2023 Budget request | <u>\$ -</u> |
| Increase (Decrease) | <u>\$ (160)</u> |

The primary reason for the decrease is based upon the discontinued use of the contractual vendor.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 2,020 |
| FY 2023 Budget request | \$ 2,020 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | \$ 1,400 (Craft Show and Hometown Holiday) |
| Postage | \$ 1,500 |
| Total | <u>\$ 6,400</u> |

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

| | |
|------------------------|---------------|
| FY 2022 Budget request | \$ 5,750 |
| FY 2023 Budget request | \$ 6,400 |
| Increase (Decrease) | <u>\$ 650</u> |

The primary reason for the increase is based upon implementing a 12 page Summer brochure and subsequent increase in postage to an increasing resident population.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 1,100 |
| FY 2023 Budget request | \$ 1,300 |
| Increase (Decrease) | <u>\$ 200</u> |

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | \$ 270 |
| 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 | <u>\$ 2,200</u> |

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

| | |
|------------------------|---------------|
| FY 2022 Budget request | \$ 1,660 |
| FY 2023 Budget request | \$ 2,200 |
| Increase (Decrease) | <u>\$ 540</u> |

The primary reason for the increase is based upon the reinstatement of training opportunities suspended under COVID restrictions.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 |
| Certified Pool Operator - Asst. Director of Parks & Recreation | \$ 275 |
| Special Park District Forum | |
| Chief Operating Officer | \$ - |
| Director of Parks & Recreation | \$ - |
| Total | <u><u>\$ 2,055</u></u> |

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

| | |
|------------------------|----------------------|
| FY 2022 Budget request | \$ 1,430 |
| FY 2023 Budget request | \$ 2,055 |
| Increase (Decrease) | <u><u>\$ 625</u></u> |

The primary reason for the increase is the reinstatement of various memberships following suspension during the COVID pandemic.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | <u>\$ 336</u> |
| Total | <u><u>\$ 392</u></u> |

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

| | |
|------------------------|--------------------|
| FY 2022 Budget request | \$ 392 |
| FY 2023 Budget request | <u>\$ 392</u> |
| Increase (Decrease) | <u><u>\$ -</u></u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 52,750 |
| FY 2023 Budget request | \$ 52,750 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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. Supplies 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 2022 Budget request | \$ 250 |
| FY 2023 Budget request | \$ 250 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 100 |
| FY 2023 Budget request | \$ 100 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | \$ 200 |
| Community Activities | \$ 350 |
| | <u>\$ 950</u> |

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

| | |
|------------------------|---------------|
| FY 2022 Budget request | \$ 700 |
| FY 2023 Budget request | \$ 950 |
| Increase (Decrease) | <u>\$ 250</u> |

The primary reason for the increase is based upon the reinstatement of the Team Building Event in Fiscal Year 2023.

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 |
| | 2021 | 2022 | 2023 | 2023 |
| 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 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------|----------|--------|
| | | | | 2023 | 2024 |
| 7,080 | 39,113 | 38,930 | Youth Programs | 51,150 | 56,700 |
| 7,303 | 24,654 | 27,800 | Sports/Athletic Programs | 27,700 | 31,500 |
| 885 | 229 | 5,800 | Adult Programs | 1,900 | 2,500 |
| 150 | 59 | 1,500 | Seniors | 1,500 | 2,000 |
| 15,418 | 64,054 | 74,030 | Total Revenues | 82,250 | 92,700 |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------|----------|--------|
| | | | | 2023 | 2024 |
| 4,602 | 18,760 | 21,355 | Youth Programs | 27,760 | 30,410 |
| 6,213 | 16,348 | 21,000 | Sports/Athletic Programs | 19,525 | 22,050 |
| - | 27 | 3,100 | Adult Programs | 1,150 | 1,725 |
| 489 | 330 | 1,800 | Seniors | 2,700 | 3,000 |
| 11,304 | 35,466 | 47,255 | Total Expenditures | 51,135 | 57,185 |

| | | | | | |
|-------|--------|--------|-----------------------------|--------|--------|
| 4,115 | 28,589 | 26,775 | Source (Use) of Cash | 31,115 | 35,515 |
|-------|--------|--------|-----------------------------|--------|--------|

Significant Changes

- The salaries for Woodchucks Summer Camp was increased to reflect the increase in minimum wage for Camp Counselors, an increase in pay for 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 | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|--------------------------------|------------------------|----------------|----------|--------------------|-----------------------------|------------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| RECREATION PROGRAMS | | | | | | |
| REVENUES | | | | | | |
| YOUTH PROGRAMS | | | | | | |
| 11-20-30-4-3630 | WOODCHUCKS SUMMER CAMP | 33,713 | 37,000 | 45,350 | 45,775 | 52,000 |
| 11-20-31-4-3630 | ENRICHMENT/VARIETY | 5,400 | 1,330 | 190 | 800 | 3,500 |
| 11-20-33-4-3630 | BABYSITTING/CPR | - | 600 | - | 300 | 1,200 |
| TOTAL YOUTH PROGRAMS | | 39,113 | 38,930 | 45,540 | 46,875 | 56,700 |
| SPORTS/ATHLETIC PROGRAMS | | | | | | |
| 11-20-41-4-3630 | INTRO TO SPORTS | 3,870 | 3,800 | 2,957 | 4,300 | 6,000 |
| 11-20-42-4-3630 | SOCCER-IN HOUSE | 15,896 | 17,000 | 7,560 | 15,000 | 18,500 |
| 11-20-43-4-3630 | BASEBALL-IN HOUSE | 2,215 | - | 575 | 1,000 | 2,000 |
| 11-20-44-4-3630 | TAEKWONDO | 2,673 | 4,200 | 2,230 | 3,300 | 4,000 |
| 11-20-45-4-3630 | EQUESTRIAN | - | - | - | - | 1,000 |
| 11-20-47-4-3630 | GOLF | - | 2,800 | - | - | - |
| TOTAL SPORTS/ATHLETIC PROGRAMS | | 24,654 | 27,800 | 13,322 | 23,600 | 31,500 |
| ADULT PROGRAMS | | | | | | |
| 11-20-51-4-3630 | SELF DEFENSE | 195 | 600 | - | - | - |
| 11-20-52-4-3630 | FITNESS | 34 | 5,200 | 88 | 1,000 | 2,500 |
| TOTAL ADULT PROGRAMS | | 229 | 5,800 | 88 | 1,000 | 2,500 |
| SENIORS | | | | | | |
| 11-20-61-4-3630 | MONTHLY GATHERING | 59 | 1,500 | - | 600 | 2,000 |
| TOTAL SENIORS | | 59 | 1,500 | - | 600 | 2,000 |
| TOTAL REVENUES | | 64,054 | 74,030 | 58,950 | 72,075 | 92,700 |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|--------------------------------|-----------------------------|----------------|----------|--------------------|-----------------------------|------------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| EXPENDITURES | | | | | | |
| YOUTH PROGRAMS | | | | | | |
| 11-20-30-1-4010 | WOODCHUCKS SALARIES | 13,529 | 16,400 | 4,280 | 16,490 | 23,000 |
| 11-20-30-1-4090 | WOODCHUCKS FICA | 1,035 | 1,255 | 327 | 1,262 | 1,760 |
| 11-20-30-5-4561 | WOODCHUCKS SUPPLIES | 662 | 2,900 | 677 | 2,100 | 3,600 |
| 11-20-31-5-4561 | ENRICHMENT/VARIETY SUPPLIES | 3,535 | 450 | 190 | 350 | 1,500 |
| 11-20-33-5-4561 | BABYSITTING/CPR SUPPLIES | - | 350 | - | 175 | 550 |
| TOTAL YOUTH PROGRAMS | | 18,760 | 21,355 | 5,474 | 20,377 | 30,410 |
| SPORTS/ATHLETIC PROGRAMS | | | | | | |
| 11-20-41-5-4561 | INTRO TO SPORTS | 1,701 | 2,850 | 544 | 3,225 | 4,500 |
| 11-20-42-5-4561 | SOCCER | 11,083 | 12,600 | 3,074 | 10,000 | 12,300 |
| 11-20-43-5-4561 | BASEBALL | 1,789 | - | - | 200 | 1,500 |
| 11-20-44-5-4561 | TAEKWONDO | 1,776 | 3,250 | - | 2,475 | 3,000 |
| 11-20-45-5-4561 | EQUESTRIAN | - | - | - | - | 750 |
| 11-20-47-5-4561 | GOLF | - | 2,300 | - | - | - |
| TOTAL SPORTS/ATHLETIC PROGRAMS | | 16,348 | 21,000 | 3,618 | 15,900 | 22,050 |
| ADULT PROGRAMS | | | | | | |
| 11-20-51-5-4561 | SELF DEFENSE | 27 | 100 | - | - | - |
| 11-20-52-5-4561 | FITNESS | - | 3,000 | - | 600 | 1,725 |
| TOTAL ADULT PROGRAMS | | 27 | 3,100 | - | 600 | 1,725 |
| SENIORS | | | | | | |
| 11-20-61-5-4561 | MONTHLY GATHERING | 330 | 1,800 | 543 | 1,800 | 3,000 |
| TOTAL SENIORS | | 330 | 1,800 | 543 | 1,800 | 3,000 |
| TOTAL EXPENDITURES | | 35,466 | 47,255 | 9,634 | 38,677 | 57,185 |

**MAINTENANCE AND OPERATIONS BUDGET
2023 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. The camp is a semi-structured environment with planned games and activities, and time for free play to encourage socialization. The Woodchucks program served 146 participants in 2018; 160 participants in 2019; 29 participants in pandemic year 2020; 137 participants in 2021; and 142 participants in 2022.

REVENUE

| | |
|---|----------|
| Preschool Camp | \$21,000 |
| Adventure Camp & Counselors in Training (CIT) | \$27,000 |
| TOTAL REVENUE | \$48,000 |

EXPENSES

| | |
|---------------------------------|----------|
| Salaries | \$21,700 |
| FICA | \$1,660 |
| Supplies - General/Misc. | \$800 |
| Supplies - Fieldtrips (Qty = 4) | \$1,600 |
| Supplies - Buses (Qty = 4) | \$600 |
| TOTAL EXPENSES | \$26,360 |

| | |
|-------------------|-----------------|
| Net Profit | \$21,640 |
|-------------------|-----------------|

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 program revenue and expense lines were added in 2019. These programs add value to our residents and community by enriching their lives through fun and educational programs which provide a learning experience and social opportunities. The Enrichment/Variety programs served 4 participants in 2019; and 1 participant in pandemic year 2020. We are looking to grow our offerings in this area by having programs instructed by Recreation Department staff.

REVENUE

| | |
|--------------------------------|----------------|
| Little Explorers Workshops (6) | \$800 |
| Playground Playdates (3) | \$630 |
| Toddler Time (2) | \$720 |
| HW at Night (2) | \$400 |
| TOTAL REVENUE | <u>\$2,550</u> |

EXPENSES

| | |
|--------------------------------|----------------|
| Little Explorers Workshops (6) | \$400 |
| Playground Playdates (3) | \$200 |
| Toddler Time (2) | \$350 |
| HW at Night (2) | \$100 |
| TOTAL EXPENSES | <u>\$1,050</u> |

Net Profit \$1,500

**MAINTENANCE AND OPERATIONS BUDGET
2023 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! The Babysitting & CPR programs served zero participants in 2018; 13 participants in 2019; 1 participant in pandemic year 2020; zero participants in 2021. We are looking forward to reviving this program in fall of 2022 and 2023.

REVENUE

| | |
|----------------|-------|
| Spring Session | \$300 |
| Summer Session | \$0 |
| Fall Session | \$300 |
| TOTAL REVENUE | \$600 |

EXPENSES

| | |
|---|-------|
| Instruction | \$0 |
| Instructor Kit | \$50 |
| Certifications; Books; Equipment & Supplies | \$300 |
| TOTAL EXPENSES | \$350 |

| | |
|-------------------|--------------|
| Net Profit | \$250 |
|-------------------|--------------|

**MAINTENANCE AND OPERATIONS BUDGET
2023 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. Intro to Sports programs served 44 participants in 2018; 45 participants in 2019; 20 participants in pandemic year 2020; 41 participants in 2021; and 49 participants through summer of 2022.

REVENUE

| | |
|---------------|----------------|
| Sports R Us | \$4,000 |
| 5 Star Sports | \$1,400 |
| TOTAL REVENUE | <u>\$5,400</u> |

EXPENSES

| | |
|----------------|----------------|
| Sports R Us | \$3,000 |
| 5 Star Sports | \$1,050 |
| TOTAL EXPENSES | <u>\$4,050</u> |

| | |
|-------------------|-----------------------|
| Net Profit | <u><u>\$1,350</u></u> |
|-------------------|-----------------------|

**MAINTENANCE AND OPERATIONS BUDGET
2023 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. The Soccer program served 81 participants in 2018; 126 participants in 2019; 11 participants in pandemic year 2020; 110 participants for 2021; and 67 participants for spring of 2022.

REVENUE

| | |
|----------------|-----------------|
| Spring Session | \$10,000 |
| Fall Session | \$7,000 |
| TOTAL REVENUE | <u>\$17,000</u> |

EXPENSES

| | |
|----------------|-----------------|
| Director | \$3,500 |
| Coaching | \$3,800 |
| Turf Paint | \$1,000 |
| Uniforms | \$2,500 |
| Equipment | \$500 |
| TOTAL EXPENSES | <u>\$11,300</u> |

Net Profit \$5,700

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 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
2023 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. The Taekwondo program served 41 participants in 2018; 37 participants in 2019; 24 participants in pandemic year 2020; 17 participants in 2021; 8 participants through summer of 2022. We are currently rebuilding this program after the pandemic.

REVENUE

| | |
|-----------------------|---------|
| Winter/Spring Session | \$2,500 |
| Summer Session | \$400 |
| Fall Session | \$800 |
| TOTAL REVENUE | \$3,700 |

EXPENSES

| | |
|----------------------|---------|
| Coaching | \$2,775 |
| Equipment & Supplies | \$100 |
| TOTAL EXPENSES | \$2,875 |

| | |
|-------------------|--------------|
| Net Profit | \$825 |
|-------------------|--------------|

**MAINTENANCE AND OPERATIONS BUDGET
2023 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. Red Coat Farm has moved out of Hawthorn Woods. 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
2023 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND

Department: RECREATION PROGRAMS

Division: Sports/Athletic Programs

Description: Golf

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: Revenues - 11-20-47-4-3630
Expenses - 11-20-47-5-4561

A partnership with Hawthorn Woods Country Club allows juniors who are not members of the club, to learn to love the game of golf. This is a summer only offering. The Golf program served 4 participants in 2018; 16 participants in 2019; and zero participants in pandemic year 2020. We did not offer golf in 2022.

REVENUE

| | |
|----------------|-----|
| Summer Session | \$0 |
| TOTAL REVENUE | \$0 |

EXPENSES

| | |
|----------------|-----|
| Coaching | \$0 |
| TOTAL EXPENSES | \$0 |

| | |
|-------------------|------------|
| Net Profit | \$0 |
|-------------------|------------|

**MAINTENANCE AND OPERATIONS BUDGET
2023 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND

Department: RECREATION PROGRAMS

Division: Adult Programs

Description: Self-Defense

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: Revenues - 11-20-51-4-3630
Expenses - 11-20-51-5-4561

The Hawthorn Woods Police Department has provided instruction for a Women's Self-Defense class. The Self-Defense program served 9 participants in 2018; 15 participants in 2019; and 15 participants in pandemic year 2020; and 6 participants in 2021. Women's Self Defense will be offered in 2022.

REVENUE

| | |
|-----------------------|-----|
| Winter/Spring Session | \$0 |
| Summer Session | \$0 |
| Fall Session | \$0 |
| TOTAL REVENUE | \$0 |

EXPENSES

| | |
|---|-----|
| Instruction (<i>paid by police dept.</i>) | \$0 |
| Equipment & Supplies | \$0 |
| TOTAL EXPENSES | \$0 |

| | |
|-------------------|------------|
| Net Profit | \$0 |
|-------------------|------------|

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 are also newly partnering with Lake Zurich Family Martial Arts to offer Martial Arts fitness classes for adults.

REVENUE

| | |
|----------------------|---------|
| Fit4Mom | \$900 |
| Martial Arts Fitness | \$1,000 |
| TOTAL REVENUE | \$1,900 |

EXPENSES

| | |
|----------------------|-------|
| Fit4Mom | \$0 |
| Martial Arts Fitness | \$750 |
| TOTAL EXPENSES | \$750 |

| | |
|-------------------|----------------|
| Net Profit | \$1,150 |
|-------------------|----------------|

**MAINTENANCE AND OPERATIONS BUDGET
2023 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) | \$900 |
| Luncheon Fees (November Holiday Luncheon) | \$600 |
| TOTAL REVENUE | \$1,500 |

EXPENSES

| | |
|------------------------------------|---------|
| Food & Beverage | \$900 |
| Decorations, Gifts, Misc. Supplies | \$900 |
| November Luncheon (HWCC) | \$900 |
| TOTAL EXPENSES | \$2,700 |

| | |
|-------------------|------------------|
| Net Profit | (\$1,200) |
|-------------------|------------------|

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 |
| | 2021 | 2022 | 2023 | 2023 |
| Full-Time | 2 | 2 | 2 | 2.65 |
| Seasonal | 0 | 1 | 1 | 0.2 |
| Summer | 0 | 0 | 0 | 0 |
| • Department Head position is allocated in Parks & Rec. | | | | |

Revenues

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|-------------------------------------|-------------------------------------|-------------------------------------|-----------------------|----------------|----------------|
| | | | | 2023 | 2024 |
| 139,670 | 140,231 | 147,092 | Property Taxes | 157,388 | 165,258 |
| 16,400 | 2,650 | 20,000 | Fees | 32,400 | 32,400 |
| 156,070 | 142,881 | 167,092 | Total Revenues | 189,788 | 197,658 |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------|----------------|----------------|
| | | | | 2023 | 2024 |
| 229,267 | 240,348 | 241,750 | Personnel Services | 275,250 | 288,475 |
| 121,444 | 120,353 | 123,541 | Contractual Services | 130,707 | 130,707 |
| 7,570 | 16,586 | 24,300 | Commodities | 26,600 | 26,600 |
| 1,800 | 918 | 3,500 | Capital Outlay | 3,500 | 3,500 |
| 360,081 | 378,206 | 393,091 | Total Expenditures | 436,057 | 449,282 |

| | | | | | |
|-----------|-----------|-----------|-----------------------------|-----------|-----------|
| (204,011) | (235,325) | (225,999) | Source (Use) of Cash | (246,268) | (251,624) |
|-----------|-----------|-----------|-----------------------------|-----------|-----------|

Significant Changes

- \$5,600 increase in Seasonal Salaries to hire two new seasonal parks maintenance employees (10 weeks x 40 hours per week x \$13 per hour x 2 employees.) The seasonal support is needed due to the addition of new parks and seven new playgrounds.

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|-----------------------------|------------------------------|-------------|----------|-----------------|-----------------------|---------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| PARK MAINTENANCE | | | | | | |
| REVENUES | | | | | | |
| 11-40-00-1-3017 | PROPERTY TAXES-PARK MAINT | 140,231 | 147,092 | 71,565 | 147,092 | 165,258 |
| 11-40-00-7-3630 | FIELD LEASE | 1,650 | 20,000 | 60,545 | 60,545 | 32,400 |
| 11-40-00-7-3890 | MISCELLANEOUS | 1,000 | - | - | - | - |
| TOTAL REVENUES | | 142,881 | 167,092 | 132,110 | 207,637 | 197,658 |
| EXPENDITURES | | | | | | |
| PERSONNEL SERVICES | | | | | | |
| 11-40-00-1-4010 | SALARIES | 196,222 | 199,932 | 100,213 | 200,427 | 234,446 |
| 11-40-00-1-4011 | SEASONAL SALARIES | 4,624 | 4,800 | 2,135 | 3,200 | 10,400 |
| 11-40-00-1-4020 | OVERTIME | 306 | 350 | - | 320 | 350 |
| 11-40-00-1-4040 | IMRF | 24,697 | 21,373 | 10,854 | 21,708 | 25,344 |
| 11-40-00-1-4090 | FICA MATCHING | 14,499 | 15,295 | 7,342 | 14,684 | 17,935 |
| TOTAL PERSONNEL SERVICES | | 240,348 | 241,750 | 120,545 | 240,339 | 288,475 |
| CONTRACTUAL SERVICES | | | | | | |
| 11-40-00-3-4110 | SECURITY | 383 | 575 | 340 | 500 | 575 |
| 11-40-00-3-4120 | CONTRACTUAL MAINT. - VEHICLE | - | 500 | - | 465 | 500 |
| 11-40-00-3-4371 | PUBLIC PARK UTILITIES | 2,508 | 2,300 | 738 | 2,700 | 2,700 |
| 11-40-00-3-4372 | ISLAND/CUL-DE-SAC MAINT. | 22,637 | 20,656 | 5,308 | 21,232 | 21,232 |
| 11-40-00-3-4373 | POND MAINTENANCE | 2,680 | 2,680 | - | 2,680 | 3,100 |
| 11-40-00-3-4374 | WETLAND MAINTENANCE | - | 1,000 | - | 375 | 1,000 |
| 11-40-00-3-4375 | LANDSCAPE MAINTENANCE | 92,145 | 95,830 | 35,936 | 95,830 | 101,600 |
| TOTAL CONTRACTUAL SERVICES | | 120,353 | 123,541 | 42,322 | 123,782 | 130,707 |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|----------------------|-----------------------------|----------------|----------|--------------------|-----------------------------|------------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| COMMODITIES | | | | | | |
| 11-40-00-5-4562 | AUTO FUEL & OIL | 391 | 600 | 300 | 900 | 900 |
| 11-40-00-5-4564 | SMALL TOOLS | 163 | 200 | - | 200 | 200 |
| 11-40-00-5-4569 | VEHICLE SUPPLIES | 852 | 1,000 | 248 | 830 | 1,000 |
| 11-40-00-5-4571 | FIELD/TURF MAINT SUPPLIES | 616 | 13,000 | 1,170 | 12,000 | 12,000 |
| 11-40-00-5-4572 | BUILD/GROUND MAINT SUPPLIES | 8,611 | 5,000 | 4,833 | 8,500 | 8,500 |
| 11-40-00-5-4573 | PLAYGROUNDS MAINT SUPPLIES | 4,434 | 3,000 | 553 | 1,000 | 3,000 |
| 11-40-00-5-4578 | UNIFORMS/SAFETY GEAR | 1,519 | 1,500 | 360 | 1,000 | 1,000 |
| TOTAL COMMODITIES | | 16,586 | 24,300 | 7,464 | 24,430 | 26,600 |
| CAPITAL OUTLAY | | | | | | |
| 11-40-00-8-4895 | LANDSCAPE/OTHER IMPROVEMENT | 918 | 3,500 | 305 | 1,200 | 3,500 |
| TOTAL CAPITAL OUTLAY | | 918 | 3,500 | 305 | 1,200 | 3,500 |
| TOTAL EXPENDITURES | | 378,206 | 393,091 | 170,637 | 389,751 | 449,282 |

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 147,092 |
| FY 2023 Budget request | \$ 157,388 |
| Increase (Decrease) | <u>\$ 10,296</u> |

The Village of Hawthorn Woods is subject to the PTELL (Property Tax Extension Limitation Law) and the CPI for Fiscal Year 2023 is 7.0%. Therefore, the Village will move forward with a truth in taxation hearing for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 20,000 |
| FY 2023 Budget request | \$ 32,400 |
| Increase (Decrease) | <u>\$ 12,400</u> |

The primary reason for the increase is based upon an increase of 3% to the affiliate assessments in 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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%

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

| | |
|------------------------|-------------------|
| FY 2022 Budget request | \$ 199,932 |
| FY 2023 Budget request | <u>\$ 223,282</u> |
| Increase (Decrease) | <u>\$ 23,350</u> |

The primary reason for the increase is a reflection of employee progression in the approved Compensation Plan. All salary allocations were analyzed in conjunction with the priority based budgeting initiative, based upon actual job responsibilities.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 \$13 per hour | \$ 10,400 |
| | <u>\$ 10,400</u> |

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

| | |
|------------------------|------------------|
| FY 2022 Budget request | \$ 4,800 |
| FY 2023 Budget request | <u>\$ 10,400</u> |
| Increase (Decrease) | <u>\$ 5,600</u> |

The primary reason for the increase is due to a request for the addition of a second seasonal position to ensure the standard of care for a growing park and playground system.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 350 |
| FY 2023 Budget request | \$ 350 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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, 2023, the Village's portion will be 10.81%.

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

| | |
|------------------------|------------------------|
| FY 2022 Budget request | \$ 21,373 |
| FY 2023 Budget request | <u>\$ 24,137</u> |
| Increase (Decrease) | <u><u>\$ 2,764</u></u> |

The primary reason for the increase is based upon the Village's IMRF percentage which is increasing from 10.69% to 10.81%, effective January 1, 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 15,295 |
| FY 2023 Budget request | \$ 17,081 |
| Increase (Decrease) | <u>\$ 1,786</u> |

The primary reason for the increase is a reflection of employee progression in the approved Compensation Plan for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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.

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 575 |
| FY 2023 Budget request | \$ 575 |
| Increase (Decrease) | <u>\$ -</u> |

There is no increase for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 500 |
| FY 2023 Budget request | \$ 500 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 2,300 |
| FY 2023 Budget request | \$ 2,700 |
| Increase (Decrease) | <u>\$ 400</u> |

The primary reason for the increase is anticipated increases in utility assessments in Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 20,656 |
| FY 2023 Budget request | \$ 21,232 |
| Increase (Decrease) | <u>\$ 576</u> |

The primary reason for the increase is actual expenditures for the second year indicated in the vendor service contract for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 2,680 |
| FY 2023 Budget request | \$ 3,100 |
| Increase (Decrease) | <u>\$ 420</u> |

The primary reason for the increase is an anticipated increase in the annual contractual assessment for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 1,000 |
| FY 2023 Budget request | \$ 1,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 95,830 |
| FY 2023 Budget request | \$ 101,600 |
| Increase (Decrease) | <u>\$ 5,770</u> |

The primary reason for the increase is the anticipated approval of a new three year service contract.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 600 |
| FY 2023 Budget request | \$ 900 |
| Increase (Decrease) | <u>\$ 300</u> |

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 200 |
| FY 2023 Budget request | \$ 200 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 1,000 |
| FY 2023 Budget request | \$ 1,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 13,000 |
| FY 2023 Budget request | <u>\$ 12,000</u> |
| Increase (Decrease) | <u><u>\$ (1,000)</u></u> |

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 5,000 |
| FY 2023 Budget request | \$ 8,500 |
| Increase (Decrease) | <u>\$ 3,500</u> |

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 3,000 |
| FY 2023 Budget request | \$ 3,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 1,500 |
| FY 2023 Budget request | \$ 1,000 |
| Increase (Decrease) | <u>\$ (500)</u> |

The primary reason for the decrease is based upon projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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.

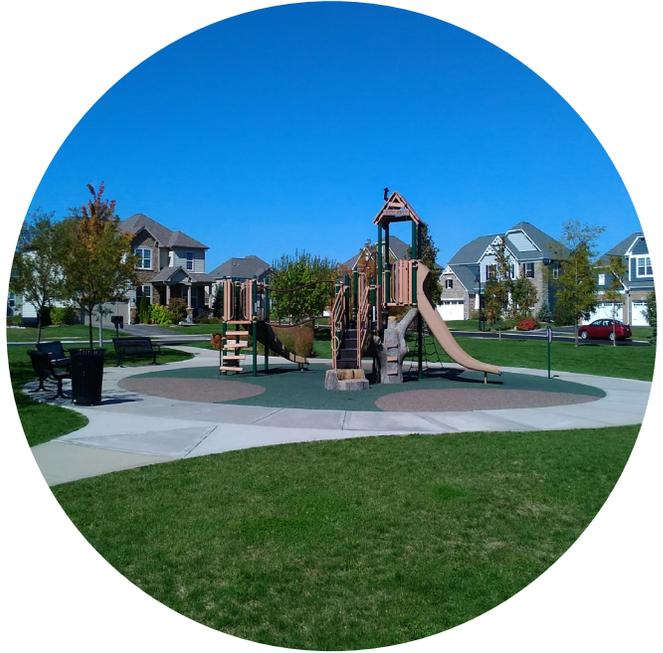
The Landscape Improvements budget request changed from the prior year budget, as follows:

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 3,500 |
| FY 2023 Budget request | \$ 3,500 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.



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 |
|-----------|-----------------|------|------|----------|
| | 2020 | 2021 | 2022 | 2023 |
| Full-Time | 0 | 0 | 0 | 0 |
| Part-Time | 0 | 0 | 0 | 0 |

Revenue

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|----------------------|----------|-------|
| | | | | 2023 | 2024 |
| 31 | 18 | 20 | Interest | 15 | 15 |
| 94,335 | 81,969 | 105,405 | Park Donations | 4,500 | 4,500 |
| - | - | - | Park Improvements | - | - |
| 94,367 | 81,987 | 105,425 | Total Revenue | 4,515 | 4,515 |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|-----------------------------------|-----------|-------|
| | | | | 2023 | 2024 |
| - | 700 | - | Capital Outlay | - | - |
| - | 700 | - | Total Expenditures | - | - |
| (85,500) | (77,770) | | Transfer to Aquatic Debt | - | - |
| | | | Transfer to Sewer Fund | (124,399) | |
| 8,867 | 3,517 | 105,425 | Net Change in Fund Balance | (119,884) | 4,515 |
| 10,942 | 14,459 | 119,884 | Fund Balance as of 12/31 | - | 4,515 |

Significant Changes

- \$100,905 decrease in Donations based upon the anticipated new homes in Fiscal Year 2023.

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|----------------------------|----------------------------------|----------------|----------|--------------------|-----------------------------|------------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| PARK DONATION FUND | | | | | | |
| REVENUES | | | | | | |
| INTEREST INCOME | | | | | | |
| 10-00-00-6-3810 | INTEREST INCOME | 18 | 20 | 7 | 14 | 15 |
| TOTAL INTEREST INCOME | | 18 | 20 | 7 | 14 | 15 |
| PARK DONATIONS | | | | | | |
| 10-00-00-7-3830 | PARK DONATIONS | 81,969 | 105,405 | 29,469 | 105,405 | 4,500 |
| TOTAL PARK DONATIONS | | 81,969 | 105,405 | 29,469 | 105,405 | 4,500 |
| PARK IMPROVEMENTS | | | | | | |
| 10-10-00-3-3379 | DONATIONS-MEMORIAL TREES/BENCHES | - | - | - | - | - |
| TOTAL PARK IMPROVEMENTS | | - | - | - | - | - |
| TOTAL REVENUES | | 81,987 | 105,425 | 29,476 | 105,419 | 4,515 |
| EXPENDITURES | | | | | | |
| CAPITAL OUTLAY | | | | | | |
| 10-00-00-8-4894 | PARK BENCHES & PLAQUES | 700 | - | - | - | - |
| 10-00-00-8-4895 | OTHER IMPROVEMENTS | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | | 700 | - | - | - | - |
| NON-OPERATING EXPENDITURES | | | | | | |
| 10-00-00-9-4910 | TRANSFER TO OTHER FUNDS | - | - | - | - | - |
| TOTAL EXPENDITURES | | 700 | - | - | - | - |

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 20 |
| FY 2023 Budget request | \$ 15 |
| Increase (Decrease) | <u>\$ (5)</u> |

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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.

| | |
|---------------------------------|-----------------|
| Stonebridge (3 homes @ \$1,500) | \$ 4,500 |
| Total | <u>\$ 4,500</u> |

The Park Donation Revenue forecast changed from the prior year, as follows:

| | |
|------------------------|---------------------|
| FY 2022 Budget request | \$ 105,405 |
| FY 2023 Budget request | <u>\$ 4,500</u> |
| Increase (Decrease) | <u>\$ (100,905)</u> |

The primary reason for the decrease is related to change in the anticipated new home starts in Fiscal Year 2023 as compared to Fiscal Year 2022. Park donation revenue will vary from year to year, based upon new home construction.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.



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 |
| | 2021 | 2022 | 2023 | 2023 |
| 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 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|-------------------------------------|-------------------------------------|-------------------------------------|-----------------------|----------------|----------------|
| | | | | 2023 | 2024 |
| 402,828 | 329,786 | 215,200 | Taxes | 391,478 | 411,052 |
| 87,630 | 175,261 | - | Intergovernmental | - | - |
| 567 | 330 | 300 | Interest | 300 | 300 |
| 491,026 | 505,375 | 215,500 | Total Revenues | 391,778 | 411,352 |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------|----------------|----------------|
| | | | | 2023 | 2024 |
| 165,289 | 170,243 | 176,505 | Personnel Services | 247,779 | 260,168 |
| 5,915 | 6,816 | 126,400 | Contractual Services | 89,100 | 17,000 |
| 92,693 | 54,849 | 90,000 | Commodities | 90,000 | 90,000 |
| - | - | - | Other Financing Uses | - | - |
| 263,897 | 231,908 | 392,905 | Total Expenditures | 426,879 | 367,168 |

| | | | | | |
|---------|---------|-----------|-----------------------------------|----------|---------|
| 227,129 | 273,467 | (177,405) | Net Change in Fund Balance | (35,100) | 44,185 |
| 504,412 | 777,879 | 600,474 | Fund Balance as of 12/31 | 565,374 | 609,558 |

Significant Changes

- The addition of one new employee of which 25% would be funded from the Public Works General Fund and 75% would be funded from Motor Fuel Tax Fund.

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE | |
|----------------------------|--------------------------|----------------|----------|--------------------|-----------------------------|------------------|-----------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | | PROJECTED |
| MOTOR FUEL TAX FUND | | | | | | | |
| REVENUES | | | | | | | |
| TAXES | | | | | | | |
| 28-00-00-1-3097 | MOTOR FUEL TAX ALLOTMENT | 329,786 | 215,200 | 155,724 | 286,814 | 391,478 | 411,052 |
| TOTAL TAXES | | 329,786 | 215,200 | 155,724 | 286,814 | 391,478 | 411,052 |
| INTERGOVERNMENTAL | | | | | | | |
| 28-00-00-5-3810 | REBUILD ILLINOIS GRANT | 175,261 | - | 87,630 | 175,261 | - | - |
| TOTAL INTERGOVERNMENTAL | | 175,261 | - | 87,630 | 175,261 | - | - |
| INTEREST INCOME | | | | | | | |
| 28-00-00-6-3810 | INTEREST INCOME | 330 | 300 | 206 | 300 | 300 | 300 |
| TOTAL INTEREST INCOME | | 330 | 300 | 206 | 300 | 300 | 300 |
| TOTAL REVENUES | | 505,376 | 215,500 | 243,560 | 287,114 | 391,778 | 411,352 |
| MOTOR FUEL TAX FUND | | | | | | | |
| EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 28-00-00-1-4010 | SALARIES | 142,561 | 149,151 | 75,464 | 150,929 | 209,167 | 219,625 |
| 28-00-00-1-4040 | IMRF | 17,931 | 15,944 | 8,171 | 16,343 | 22,611 | 23,741 |
| 28-00-00-1-4090 | FICA MATCHING | 9,752 | 11,410 | 5,199 | 10,398 | 16,001 | 16,801 |
| TOTAL PERSONNEL SERVICES | | 170,243 | 176,505 | 88,835 | 177,669 | 247,779 | 260,168 |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|----------------------------|----------------------------|----------------|----------|--------------------|-----------------------------|------------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| CONTRACTUAL SERVICES | | | | | | |
| 28-00-00-3-4150 | TRAFFIC SIGNAL MAINTENANCE | 6,816 | 6,400 | 934 | 6,400 | 7,000 |
| 28-00-00-3-4151 | STREET PATCHING | - | 85,000 | - | 110,000 | 70,000 |
| 28-00-00-3-4152 | CRACK SEALING | - | 25,000 | - | - | - |
| 28-00-00-3-4153 | PAVEMENT MARKING | - | 5,000 | - | 5,000 | 5,000 |
| 28-00-00-3-4154 | SCHWERMAN ROAD | - | - | - | - | - |
| 28-00-00-3-4155 | STREET SWEEPING | - | 5,000 | - | 5,000 | 5,000 |
| 28-00-00-3-4330 | BRIDGE INSPECTIONS | - | - | - | - | 2,100 |
| TOTAL CONTRACTUAL SERVICES | | 6,816 | 126,400 | 934 | 126,400 | 89,100 |
| COMMODITIES | | | | | | |
| 28-00-00-5-4571 | ROAD PATCH MATERIALS | 8,034 | 10,000 | 2,663 | 10,000 | 10,000 |
| 28-00-00-5-4572 | SALT & DE-ICERS | 41,538 | 70,000 | 40,817 | 70,000 | 70,000 |
| 28-00-00-5-4573 | TRAFFIC SIGNAGE & CONTROL | 5,277 | 10,000 | 4,292 | 10,000 | 10,000 |
| TOTAL COMMODITIES | | 54,849 | 90,000 | 47,773 | 90,000 | 90,000 |
| TOTAL EXPENDITURES | | 231,908 | 392,905 | 137,542 | 394,069 | 426,879 |

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 \$24.20 and the Transportation Renewal allotment will be \$19.00. Therefore, based upon the Village's current population of 9,062, the anticipated Fiscal Year 2023 revenue is \$391,478 ($\$24.20 \times 9,062$) + ($9,062 \times \$19.00$).

The Motor Fuel Tax Allotment forecast changed from the prior year budget, as follows:

| | |
|------------------------|--------------------------|
| FY 2022 Budget request | \$ 215,200 |
| FY 2023 Budget request | <u>\$ 391,478</u> |
| Increase (Decrease) | <u><u>\$ 176,278</u></u> |

The primary reason for the increase is based upon the IML forecast per capita which was increased from \$23.80 to \$24.20 for Fiscal Year 2023 and the addition of the Transportation Renewal Fund tax.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 300 |
| FY 2023 Budget request | \$ 300 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 149,151 |
| FY 2023 Budget request | \$ 209,167 |
| Increase (Decrease) | <u>\$ 60,016</u> |

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 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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, 2023, the Village's portion will be 10.81%.

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

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 15,944 |
| FY 2023 Budget request | \$ 22,611 |
| Increase (Decrease) | <u>\$ 6,667</u> |

The primary reason for the increase is based upon the Village's IMRF percentage is increasing from 10.69% to 10.81%, effective January 1, 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 11,410 |
| FY 2023 Budget request | \$ 16,001 |
| Increase (Decrease) | <u>\$ 4,591</u> |

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
2023 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 2022 Budget request | \$ 6,400 |
| FY 2023 Budget request | \$ 7,000 |
| Increase (Decrease) | <u>\$ 600</u> |

The primary reason for the increase is based upon projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 85,000 |
| FY 2023 Budget request | \$ 70,000 |
| Increase (Decrease) | <u>\$ (15,000)</u> |

The primary reason for the decrease is based upon the addition of the Village's road program for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 25,000 |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ (25,000)</u> |

The primary reason for the decrease is based upon the addition of the Village's road program for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 5,000 |
| FY 2023 Budget request | \$ 5,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 5,000 |
| FY 2023 Budget request | <u>\$ 5,000</u> |
| Increase (Decrease) | <u><u>\$ -</u></u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: MOTOR FUEL TAX FUND

Description: Bridge Inspections

Priority: 1.1 Prioritize a Safe and Secure Community
1.4 Prioritize Modernization of Infrastructure

Account Number: 28-00-00-3-4330

This account is to plan for the required inspections of the new Village bridge in the Stonebridge subdivision. Regular inspections are required by a licensed structural engineering and the results of these inspections must be filed with the Illinois Department of Transportation. The first inspection for Stonebridge was performed in Fiscal Year 2019 and subsequent inspections are necessary every four years until the rating of the bridges require more frequent inspections.

| | Inspection Due |
|-------------|----------------|
| Stonebridge | 2023 |

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

| | |
|------------------------|----------|
| FY 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ 2,100 |
| Increase (Decrease) | \$ 2,100 |

This expense has been moved to the Motor Fuel Tax Fund for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 10,000 |
| FY 2023 Budget request | \$ 10,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 70,000 |
| FY 2023 Budget request | \$ 70,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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

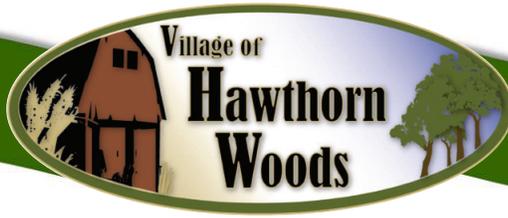
Account Number: 28-00-00-5-4573

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 2022 Budget request | \$ 10,000 |
| FY 2023 Budget request | \$ 10,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.



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 will be 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 |
| | 2021 | 2022 | 2023 | 2023 |
| Full-Time | 0 | 0 | 0 | 0 |
| Part-Time | 0 | 0 | 0 | 0 |

Revenue

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|-------------------------------------|-------------------------------------|-------------------------------------|----------------------|----------------|----------------|
| | | | | 2023 | 2024 |
| - | - | - | Taxes | 900,000 | 945,000 |
| - | - | - | Interest | 100 | 100 |
| - | - | - | Total Revenue | 900,100 | 945,100 |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------|---------------|----------|
| | | | | 2023 | 2024 |
| - | - | - | Contractual Services | 62,500 | - |
| - | - | - | Total Expenditures | 62,500 | - |

Excess (Deficiency) of Revenues

| | | | | | |
|---|---|---|---------------------------------|---------|-----------|
| - | - | - | Over Expenditures | 837,600 | 945,100 |
| - | - | - | Fund Balance as of 12/31 | 837,600 | 1,782,700 |

Significant Changes

- This is a new fund created in accordance with the passing of the road referendum in Fiscal Year 2022.

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|-----------------------|-----------------------------|----------------|----------|--------------------|-----------------------------|------------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| ROAD PROGRAM | | | | | | |
| REVENUES | | | | | | |
| DONATIONS | | | | | | |
| 27-10-00-1-3017 | PROPERTY TAXES - ROADS | - | - | - | 900,000 | 945,000 |
| TOTAL DONATIONS | | - | - | - | 900,000 | 945,000 |
| INTEREST INCOME | | | | | | |
| 27-00-00-6-3810 | INTEREST INCOME | - | - | - | 100 | 100 |
| TOTAL INTEREST INCOME | | - | - | - | 100 | 100 |
| TOTAL REVENUES | | - | - | - | 900,100 | 945,100 |
| EXPENDITURES | | | | | | |
| CONTRACTUAL SERVICES | | | | | | |
| 27-00-00-3-4329 | OTHER PROFESSIONAL SERVICES | - | - | - | 12,500 | - |
| 27-00-00-3-4181 | CONTRACTUAL MAINTENANCE | - | - | - | 50,000 | - |
| TOTAL EXPENDITURES | | - | - | - | 62,500 | - |

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ 900,000 |
| Increase(Decrease) | <u>\$ 900,000</u> |

The primary reason for the increase is based upon the creation of the new fund for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ 100 |
| Increase(Decrease) | <u>\$ 100</u> |

The primary reason for the increase is based upon the creation of the fund and new account in Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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. Additional details related to other professional services will be provided once the Village updates the Pavement Management Report in Fiscal Year 2022.

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

| | |
|------------------------|------------------|
| FY 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ 12,500 |
| Increase(Decrease) | <u>\$ 12,500</u> |

The primary reason for the increase is based upon the creation of the new fund for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 will be provided once the Village updates the Pavement Management Report in Fiscal Year 2022.

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

| | |
|------------------------|-------------------------|
| FY 2022 Budget request | \$ - |
| FY 2023 Budget request | <u>\$ 50,000</u> |
| Increase(Decrease) | <u><u>\$ 50,000</u></u> |

The primary reason for the increase is based upon the creation of the new fund for Fiscal Year 2023.



AQUATIC CENTER



AQUATIC CENTER FUND

Revenues

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|-----------------------|----------------|----------------|
| | | | | 2023 | 2024 |
| - | 234,146 | 221,200 | Operations | 268,800 | 268,800 |
| 72 | 1,872 | 2,000 | Concessions | 1,800 | 1,800 |
| - | 47,732 | 56,100 | Programs | 69,550 | 69,550 |
| - | - | - | Maintenance | - | - |
| <u>72</u> | <u>283,750</u> | <u>279,300</u> | Total Revenues | <u>340,150</u> | <u>340,150</u> |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|-----------------------------------|------------------|------------------|
| | | | | 2023 | 2024 |
| 86,964 | 294,027 | 350,899 | Operations | 385,932 | 394,913 |
| 277 | 929 | 700 | Concessions | - | - |
| - | 13,892 | 18,550 | Programs | 23,399 | 23,399 |
| 82,366 | 71,895 | 83,512 | Maintenance | 88,487 | 90,891 |
| 189,104 | 173,386 | - | Depreciation + NPL | - | - |
| <u>358,710</u> | <u>554,128</u> | <u>453,661</u> | Total Expenditures | <u>497,818</u> | <u>509,203</u> |
| 170,000 | 1,540,000 | - | Transfers from Other Fund: | - | - |
| | (1,103,000) | | Transfers to Other Funds | - | - |
| <u>(188,638)</u> | <u>166,622</u> | <u>(174,361)</u> | Operating Income (Loss) | <u>(157,668)</u> | <u>(169,053)</u> |
| <u>1,196,322</u> | <u>1,362,944</u> | <u>1,188,583</u> | Net Assets as of 12/31 | <u>1,030,916</u> | <u>861,863</u> |

Significant Changes

- All salary line items factor in the State of Illinois minimum wage increases - effective January 1, 2023, the minimum wage will be \$13.00 per hour. The current minimum wage is \$12.00 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 |
| | 2021 | 2022 | 2023 | 2023 |
| Full-Time | 0 | 0 | 0 | 0.90 |
| Seasonal | 0 | 45 | 45 | 11 |

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 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|-----------------------|----------|---------|
| | | | | 2023 | 2024 |
| - | 233,731 | 221,000 | Fees | 268,600 | 268,600 |
| - | - | - | Interest | - | - |
| - | 415 | 200 | Miscellaneous | 200 | 200 |
| - | 234,146 | 221,200 | Total Revenues | 268,800 | 268,800 |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|---------------------------|----------|---------|
| | | | | 2023 | 2024 |
| 70,325 | 159,272 | 189,429 | Personnel Services | 205,799 | 212,893 |
| 16,638 | 103,363 | 129,370 | Contractual Services | 142,008 | 143,895 |
| - | 31,392 | 32,100 | Commodities | 38,125 | 38,125 |
| 86,964 | 294,027 | 350,899 | Total Expenditures | 385,932 | 394,913 |

| | | | | | |
|----------|----------|-----------|-----------------------------|-----------|-----------|
| (86,964) | (59,881) | (129,699) | Source (Use) of Cash | (117,132) | (126,113) |
|----------|----------|-----------|-----------------------------|-----------|-----------|

Significant Changes

- Season passes were increased by 6% for Fiscal Year 2023.

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 | | 2024 ESTIMATE |
|----------------------------------|---------------------------|----------------|----------|--------------------|-----------|---------------------|------------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | PROJECTED | REQUESTED BUDGET | |
| AQUATIC CENTER OPERATIONS | | | | | | | |
| REVENUES | | | | | | | |
| FEES | | | | | | | |
| 40-02-00-4-3632 | SEASON PASSES | 150,519 | 120,000 | 141,018 | 145,500 | 150,000 | 150,000 |
| 40-02-00-4-3635 | DAILY ADMISSIONS | 76,142 | 85,000 | 30,850 | 90,000 | 95,000 | 95,000 |
| 40-02-00-4-3643 | CERTIFICATION CLASSES | 595 | 1,200 | - | - | 1,200 | 1,200 |
| 40-02-00-4-3644 | SPECIAL EVENTS | - | 200 | - | - | 200 | 200 |
| 40-02-00-4-3645 | DAY TIME POOL RENTALS | - | 7,300 | 7,366 | 8,054 | 8,200 | 8,200 |
| 40-02-00-4-3646 | AFTER HOUR POOL RENTALS | 6,475 | 7,300 | 12,885 | 14,810 | 14,000 | 14,000 |
| TOTAL FEES | | 233,731 | 221,000 | 192,118 | 258,364 | 268,600 | 268,600 |
| INTEREST INCOME | | | | | | | |
| 40-02-00-6-3810 | INTEREST INCOME | - | - | - | - | - | - |
| TOTAL INTEREST INCOME | | - | - | - | - | - | - |
| MISCELLANEOUS INCOME | | | | | | | |
| 40-02-00-7-3825 | GIFT SHOP REVENUE | - | - | - | - | - | - |
| 40-02-00-7-3900 | REFUND SERVICE CHARGE | 415 | 200 | 710 | 675 | 200 | 200 |
| 40-00-00-7-3990 | TRANSFER FROM OTHER FUNDS | - | - | - | - | - | - |
| TOTAL MISCELLANEOUS INCOME | | 415 | 200 | 710 | 675 | 200 | 200 |
| TOTAL REVENUES | | 234,146 | 221,200 | 192,828 | 259,039 | 268,800 | 268,800 |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|----------------------------|---------------------------------|-------------|----------|-----------------|-----------------------|---------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| EXPENDITURES | | | | | | |
| PERSONNEL SERVICES | | | | | | |
| 40-02-00-1-4010 | MANAGERS | 41,130 | 54,000 | 17,821 | 53,878 | 57,500 |
| 40-02-00-1-4011 | LIFEGUARDS | 51,457 | 65,000 | 17,291 | 70,850 | 78,000 |
| 40-02-00-1-4012 | CASHIER/ ATTENDANT | 14,589 | 16,000 | 4,079 | 17,235 | 19,500 |
| 40-02-00-1-4018 | ADMINISTRATION | 33,975 | 34,316 | 17,351 | 34,316 | 29,267 |
| 40-02-00-1-4020 | OVERTIME | 970 | 500 | - | 1,418 | 1,200 |
| 40-02-00-1-4040 | IMRF | 6,363 | 6,660 | 2,937 | 5,873 | 6,235 |
| 40-02-00-1-4090 | FICA MATCHING | 10,789 | 12,953 | 4,282 | 8,564 | 14,096 |
| TOTAL PERSONNEL SERVICES | | 159,272 | 189,429 | 63,760 | 192,134 | 212,893 |
| CONTRACTUAL SERVICES | | | | | | |
| 40-02-00-3-4351 | MARKETING/PRINTING/POSTAGE | 4,011 | 4,200 | 4,092 | 4,092 | 4,450 |
| 40-02-00-3-4353 | TELEPHONE | 4,061 | 2,750 | 1,271 | 3,085 | 1,563 |
| 40-02-00-3-4360 | PROCESSING FEES | 9,288 | 13,000 | 7,552 | 12,775 | 13,000 |
| 40-02-00-3-4361 | DUES | - | 650 | 279 | 279 | 650 |
| 40-02-00-3-4365 | PROFESSIONAL DEVELOPMENT | - | 200 | 395 | 395 | 650 |
| 40-02-00-3-4367 | PRE-EMPLOYMENT SCREENING | 1,626 | 1,200 | 1,218 | 1,468 | 1,200 |
| 40-02-00-3-4371 | UTILITIES | 19,436 | 24,020 | 4,578 | 33,150 | 35,045 |
| 40-02-00-3-4372 | SEWER SERVICE | 64,027 | 78,000 | 63 | 78,000 | 80,000 |
| 40-02-00-3-4373 | LIABILITY INSURANCE | - | 5,000 | - | - | 5,000 |
| 40-02-00-3-4377 | EMPLOYEE RECOGNITION | 56 | 150 | - | 189 | 250 |
| 40-02-00-3-4390 | MISCELLANEOUS | 859 | 200 | 34 | 34 | 200 |
| TOTAL CONTRACTUAL SERVICES | | 103,363 | 129,370 | 19,483 | 133,467 | 142,008 |
| COMMODITIES | | | | | | |
| 40-02-00-5-4561 | OFFICE SUPPLIES | 984 | 1,250 | 690 | 1,191 | 1,400 |
| 40-02-00-5-4563 | EQUIPMENT | 109 | 2,500 | 1,494 | 1,775 | 2,700 |
| 40-02-00-5-4566 | CHEMICAL SUPPLIES | 27,166 | 22,500 | 10,690 | 24,975 | 27,500 |
| 40-02-00-5-4570 | RESTROOM/ CLEANING SUPPLIES | 1,062 | 2,000 | 1,029 | 2,100 | 2,250 |
| 40-02-00-5-4575 | FIRST AID SUPPLIES | 363 | 450 | 14 | 256 | 300 |
| 40-02-00-5-4576 | CERTIFICATION TRAINING SUPPLIES | 820 | 1,500 | - | - | 1,500 |
| 40-02-00-5-4578 | UNIFORMS | 824 | 1,800 | 76 | 1,215 | 2,375 |
| 40-02-00-5-4585 | GIFT SHOP EXPENDITURES | - | - | - | - | - |
| 40-02-00-5-4595 | SPECIAL EVENTS EXPENSE | - | 100 | - | - | 100 |
| 40-02-00-7-3895 | CASH OVER/SHORT | 64 | - | - | - | - |
| TOTAL COMMODITIES | | 31,392 | 32,100 | 13,994 | 31,512 | 38,125 |
| TOTAL EXPENDITURES | | 294,027 | 350,899 | 97,237 | 357,113 | 394,913 |

**MAINTENANCE AND OPERATIONS BUDGET
2023 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:

| | 2019 | 2020 | 2021 | 2022 | 2023 |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|
| Individual-Resident/Non Resident | \$74/\$97 | \$76/\$100 | \$76/\$100 | \$78/\$103 | \$83/\$109 |
| Senior-Resident/Non-Resident | \$74/\$97 | \$74/\$97 | \$74/\$97 | \$76/\$100 | \$81/\$106 |
| Family-2 -Resident/Non Resident | \$149/\$194 | \$152/\$200 | \$152/\$200 | \$157/\$206 | \$167/\$218 |
| Family-3 -Resident/Non-Resident | \$223/\$291 | \$228/\$300 | \$228/\$300 | \$235/\$309 | \$249/\$328 |
| Family-4 -Resident/Non Resident | \$261/\$388 | \$268/\$350 | \$268/\$350 | \$276/\$361 | \$293/\$383 |
| Family-5-Resident/Non-Resident | \$298/\$436 | \$308/\$400 | \$308/\$400 | \$317/\$412 | \$336/\$437 |
| Add Family -Resident/Non Resident | \$74/\$97 | \$40/\$50 | \$40/\$50 | \$41/\$52 | \$44/\$55 |

The Season Pass Revenue budget request changed from the prior year budget, as follows:

| | |
|------------------------|------------------|
| FY 2022 Budget request | \$ 120,000 |
| FY 2023 Budget request | \$ 150,000 |
| Increase (Decrease) | <u>\$ 30,000</u> |

The primary reason for the increase is based upon anticipated revenue from fee increases for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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:

| | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> |
|--------------|-------------|-------------|-------------|-------------|-------------|
| Adult | \$9/\$12 | \$10/\$13 | \$10/\$13 | \$11/\$14 | \$12/\$15 |
| Youth/Senior | \$7/\$10 | \$7/\$10 | \$7/\$10 | \$8/\$11 | \$9/\$12 |

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

| | |
|------------------------|------------------|
| FY 2022 Budget request | \$ 85,000 |
| FY 2023 Budget request | \$ 95,000 |
| Increase (Decrease) | <u>\$ 10,000</u> |

The primary reason for the increase is based upon anticipated revenue from fee increases for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 200 |
| FY 2023 Budget request | \$ 200 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 7,300 |
| FY 2023 Budget request | \$ 8,200 |
| Increase (Decrease) | <u>\$ 900</u> |

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 7,300 |
| FY 2023 Budget request | \$ 14,000 |
| Increase (Decrease) | <u>\$ 6,700</u> |

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND

Department: OPERATIONS

Description: Gift Shop Revenue

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 40-02-00-7-3825

This account records revenue from the Aquatic Center gift shop.

The Gift Shop Revenue budget request changed from the prior year budget, as follows:

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 200 |
| FY 2023 Budget request | \$ 200 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 1,200 |
| FY 2023 Budget request | \$ 1,200 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 54,000 |
| FY 2023 Budget request | \$ 57,500 |
| Increase (Decrease) | <u>\$ 3,500</u> |

The primary reason for the increase is due to the scheduled increase for minimum wage for the Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 65,000 |
| FY 2023 Budget request | <u>\$ 78,000</u> |
| Increase (Decrease) | <u><u>\$ 13,000</u></u> |

The primary reason for the increase is due to the scheduled increase for minimum wage for the Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 16,000 |
| FY 2023 Budget request | \$ 19,500 |
| Increase (Decrease) | <u>\$ 3,500</u> |

The primary reason for the increase is due to the scheduled increase for minimum wage for the Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 34,316 |
| FY 2023 Budget request | \$ 29,267 |
| Increase (Decrease) | <u>\$ (5,049)</u> |

The primary reason for the decrease is the reallocation of the Chief Financial Officer's salary for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 500 |
| FY 2023 Budget request | \$ 1,200 |
| Increase (Decrease) | <u>\$ 700</u> |

The primary reason for the increase is due to scheduling conflicts/staff availability and staff members having multiple roles. It is also based on the actuals for the Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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, 2023, the Village's portion will be 10.81%.

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

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 6,660 |
| FY 2023 Budget request | \$ 6,235 |
| Increase (Decrease) | <u>\$ (425)</u> |

The primary reason for the decrease is based upon the reallocation of the Chief Financial Officer's salary although the Village's IMRF percentage is increasing from 10.69% to 10.81%, effective January 1, 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 12,953 |
| FY 2023 Budget request | \$ 14,096 |
| Increase (Decrease) | <u>\$ 1,143</u> |

The primary reason for the increase is a reflection of employee progression in the approved compensation plan. The Finance Office Manager also serves as the Deputy Aquatic Manager during the pool operating season.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 |
| Summer Brochure Postage | \$ 1,450 |
| Total | <u>\$ 4,450</u> |

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

| | |
|------------------------|---------------|
| FY 2022 Budget request | \$ 4,200 |
| FY 2023 Budget request | \$ 4,450 |
| Increase (Decrease) | <u>\$ 250</u> |

The primary reason for the increase is due to staff recruitment and the increase of costs associated with the printing and postage for the summer brochure based on the actuals for the Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | \$1,563 |
| Cell Business Phone Usage | \$0 |
| Remote service call | \$0 |
| Total | <u>\$1,563</u> |

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

| | |
|------------------------|-------------------------|
| FY 2022 Budget request | \$ 2,750 |
| FY 2023 Budget request | <u>\$ 1,563</u> |
| Increase (Decrease) | <u><u>\$(1,187)</u></u> |

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 13,000 |
| FY 2023 Budget request | \$ 13,000 |
| Increase (Decrease) | <u> -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 650 |
| FY 2023 Budget request | \$ 650 |
| Increase (Decrease) | \$ - |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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:

| | |
|--|---------------|
| Aquatic Center Manager Training IPRA Supervisor | \$ 300 |
| Per Diem for IPRA Conference | \$ 50 |
| 2 Red Cross LGI/Lifeguard Instructor Certification | \$ 300 |
| Total | <u>\$ 650</u> |

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

| | |
|------------------------|---------------|
| FY 2022 Budget request | \$ 200 |
| FY 2023 Budget request | \$ 650 |
| Increase (Decrease) | <u>\$ 450</u> |

The primary reason for the increase is due to the Aquatic Center Manager attending the IPRA Conference and having Aquatic Center Assistant Managers receive LGI certifications for the Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 1,200 |
| FY 2023 Budget request | <u>\$ 1,200</u> |
| Increase (Decrease) | <u><u>\$ -</u></u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | \$22,500 |
| XM Radio-Play Network | \$150 |
| ASCAP | \$395 |
| Total | <u>\$35,045</u> |

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

| | |
|------------------------|------------------|
| FY 2022 Budget request | \$ 24,020 |
| FY 2023 Budget request | \$ 35,045 |
| Increase (Decrease) | <u>\$ 11,025</u> |

The primary reason for the increase is based upon the anticipated increased fee for ASCAP and gas prices in Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 78,000 |
| FY 2023 Budget request | \$ 80,000 |
| Increase (Decrease) | <u>\$ 2,000</u> |

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 5,000 |
| FY 2023 Budget request | <u>\$ 5,000</u> |
| Increase (Decrease) | <u><u>\$ -</u></u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 150 |
| FY 2023 Budget request | \$ 250 |
| Increase (Decrease) | <u>\$ 100</u> |

The primary reason for the increase is based upon projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 200 |
| FY 2023 Budget request | \$ 200 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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, water service, and sunscreen for the staff.

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

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 1,250 |
| FY 2023 Budget request | <u>\$ 1,400</u> |
| Increase (Decrease) | <u>\$ 150</u> |

The primary reason for the increase is due to the increased sale of season passes and cost increase of supplies for the Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 2,500 |
| FY 2023 Budget request | \$ 2,700 |
| Increase (Decrease) | <u>\$ 200</u> |

The primary reason for the increase is due to upgrading umbrellas for lifeguard stands for the Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 22,500 |
| FY 2023 Budget request | \$ 27,500 |
| Increase (Decrease) | <u>\$ 5,000</u> |

The primary reason for the increase is anticipated higher pricing related to product purchases in Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 line item will include all expenses associated with supplying 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 2022 Budget request | \$ 2,000 |
| FY 2023 Budget request | \$ 2,250 |
| Increase (Decrease) | <u>\$ 250</u> |

The primary reason for the increase is based upon increase in cost of supplies for the Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 450 |
| FY 2023 Budget request | \$ 300 |
| Increase (Decrease) | <u>\$ (150)</u> |

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 1,500 |
| FY 2023 Budget request | \$ 1,500 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 1,800 |
| FY 2023 Budget request | \$ 2,375 |
| Increase (Decrease) | <u>\$ 575</u> |

The primary reason for the increase is due to the proposed uniform incentive for the Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND

Department: OPERATIONS

Description: Gift Shop Expenses

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 40-02-00-5-4585

This line item is used to fund the gift shop items of goggles, swim diapers, sunscreen, lip balm, and swim caps.

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change in Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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. Items purchased are give-a-way prizes, food and drink for the event, decorations, and entertainment.

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 100 |
| FY 2023 Budget request | \$ 100 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

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 2021 | Headcount 2022 | Headcount 2023 | FTE 2023 |
| Full-Time | 0 | 0 | 0 | 0.00 |
| Seasonal | 0 | 0 | 0 | 0 |

Revenues

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|-----------------------|----------|-------|
| | | | | 2023 | 2024 |
| 72 | 1,872 | 2,000 | Fees | 1,800 | 1,800 |
| 72 | 1,872 | 2,000 | Total Revenues | 1,800 | 1,800 |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|---------------------------|----------|------|
| | | | | 2023 | 2024 |
| - | - | - | Personnel Services | - | - |
| 277 | 57 | - | Contractual Services | - | - |
| - | 872 | 700 | Commodities | - | - |
| 277 | 929 | 700 | Total Expenditures | - | - |

| | | | | | |
|-------|-----|-------|-----------------------------|-------|-------|
| (205) | 943 | 1,300 | Source (Use) of Cash | 1,800 | 1,800 |
|-------|-----|-------|-----------------------------|-------|-------|

Significant Changes

- The Concessions operations were closed in Fiscal Year 2021 and the Village utilizes outsourced vending machines.

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|-----------------------------------|--------------------------|----------------|----------|--------------------|-----------------------------|------------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| AQUATIC CENTER CONCESSIONS | | | | | | |
| REVENUES | | | | | | |
| FEES | | | | | | |
| 40-03-00-4-3640 | CONCESSION REVENUE | 1,872 | 2,000 | - | 1,750 | 1,800 |
| TOTAL FEES | | 1,872 | 2,000 | - | 1,750 | 1,800 |
| TOTAL REVENUES | | 1,872 | 2,000 | - | 1,750 | 1,800 |
| EXPENDITURES | | | | | | |
| PERSONNEL SERVICES | | | | | | |
| 40-03-00-1-4014 | CONCESSIONS STAFF | - | - | - | - | - |
| 40-03-00-1-4017 | CONCESSIONS MANAGER | - | - | - | - | - |
| 40-03-00-1-4020 | OVERTIME | - | - | - | - | - |
| 40-03-00-1-4090 | FICA MATCHING | - | - | - | - | - |
| TOTAL PERSONNEL SERVICES | | - | - | - | - | - |
| CONTRACTUAL SERVICES | | | | | | |
| 40-03-00-3-4360 | PROCESSING FEES | 57 | - | - | - | - |
| 40-03-00-3-4362 | SALES TAX-CONCESSIONS | - | - | - | - | - |
| 40-03-00-3-4364 | PERMIT FEES | - | - | - | - | - |
| 40-03-00-3-4365 | PROFESSIONAL DEVELOPMENT | - | - | - | - | - |
| 40-03-00-3-4367 | PRE-EMPLOYMENT SCREENING | - | - | - | - | - |
| TOTAL CONTRACTUAL SERVICES | | 57 | - | - | - | - |
| COMMODITIES | | | | | | |
| 40-03-00-5-4578 | UNIFORMS | - | - | - | - | - |
| 40-03-00-5-4579 | CONCESSION SUPPLIES | 872 | 700 | - | - | - |
| 40-03-00-7-3895 | CASH OVER/SHORT | - | - | - | - | - |
| TOTAL COMMODITIES | | 872 | 700 | - | - | - |
| TOTAL EXPENDITURES | | 929 | 700 | - | - | - |

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 2,000 |
| FY 2023 Budget request | \$ 1,800 |
| Increase (Decrease) | <u>\$ (200)</u> |

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND

Department: CONCESSIONS

Description: Concessions Staff

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 40-03-00-1-4014

This account funds the Concessions staff salaries for the Aquatic Center.

The Concessions staff salaries budget request changed from the prior year budget, as follows:

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND

Department: CONCESSIONS

Description: Concessions Manager

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 40-03-00-1-4017

This account funds the Concessions Manager salaries for the Aquatic Center.

The Concessions Manager salaries budget request changed from the prior year budget, as follows:

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND

Department: CONCESSIONS

Description: Overtime

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 40-03-00-1-4020

This account funds the Overtime for all non-exempt staff working in Concessions 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND

Department: CONCESSIONS

Description: FICA

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 40-03-00-1-4090

This account represents the employers' portion of FICA for all employees working in Concessions 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND

Department: CONCESSIONS

Description: Processing Fees

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.3 Prioritize Strong Fiscal Sustainability

Account Number: 40-03-00-3-4360

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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND

Department: CONCESSIONS

Description: Sales Tax-Concessions

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.3 Prioritize Strong Fiscal Sustainability

Account Number: 40-03-00-3-4362

This line item is used to pay the sales taxes collected on sales of concession items.

The Sales Tax-Concessions budget request changed from the prior year budget, as follows:

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND

Department: CONCESSIONS

Description: Permit Fees

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 40-03-00-3-4364

This account is used to pay for the following mandatory permits required to operate the concessions at the Aquatic Center.

| | |
|--|-------------|
| Lake County Health Department | \$ - |
| Total | <u>\$ -</u> |

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND

Department: CONCESSIONS

Description: Professional Development

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 40-03-00-3-4365

This account is used to pay for professional development classes and conferences for the Aquatics Center staff working in our Concessions. This line item includes the following continuing education opportunities:

| | |
|---|--------------------|
| Food Handling Certification Training | <u>\$ -</u> |
| Total | <u><u>\$ -</u></u> |

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

| | |
|------------------------|--------------------|
| FY 2022 Budget request | \$ - |
| FY 2023 Budget request | <u>\$ -</u> |
| Increase (Decrease) | <u><u>\$ -</u></u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND

Department: CONCESSIONS

Department: CONCESSIONS

Description: Pre-Employment Screening

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 40-03-00-3-4367

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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND

Department: CONCESSIONS

Description: Uniforms

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 40-03-00-5-4578

All Aquatic Center staff are required to wear uniforms. The Aquatic Center will cover the cost of the standard uniform. Each concession staff member is expected to contribute \$9 to help defray the cost of the uniform.

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND

Department: CONCESSIONS

Description: Concession Supplies

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 40-03-00-5-4579

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.

| | |
|------------|-------------|
| Ice Cream | |
| Food Items | |
| Beverages | |
| Candy | |
| Supplies | |
| Total | <u>\$ -</u> |

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

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 700 |
| FY 2023 Budget request | <u>\$ -</u> |
| Increase (Decrease) | <u>\$ (700)</u> |

The primary reason for the decrease is the closure of Concession operations and utilization of outsourced soda/snack vending machines in Fiscal Year 2021.

**MAINTENANCE AND OPERATIONS BUDGET
2023 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND

Department: CONCESSIONS

Description: Cash Over/Short

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.3 Prioritize Strong Fiscal Sustainability

Account Number: 40-03-00-7-3895

This account is used to record any cash over or cash short when balancing the daily cash registers at the Aquatic Center concessions.

The Cash Over/Short budget request changed from the prior year budget, as follows:

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

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 2021 | 2022 | Headcount 2023 | FTE 2023 |
| Full-Time | 0 | 0 | 0 | 0.00 |
| Seasonal | 0 | 0 | 0 | 0 |

Revenues

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|-----------------------|----------|--------|
| | | | | 2023 | 2024 |
| - | 47,732 | 56,100 | Fees | 69,550 | 69,550 |
| - | 47,732 | 56,100 | Total Revenues | 69,550 | 69,550 |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|---------------------------|----------|--------|
| | | | | 2023 | 2024 |
| - | 12,927 | 17,525 | Personnel Services | 22,499 | 22,499 |
| - | 937 | 825 | Contractual Services | 700 | 700 |
| - | 27 | 200 | Commodities | 200 | 200 |
| - | 13,892 | 18,550 | Total Expenditures | 23,399 | 23,399 |

| | | | | | |
|---|--------|--------|-----------------------------|--------|--------|
| - | 33,840 | 37,550 | Source (Use) of Cash | 46,151 | 46,151 |
|---|--------|--------|-----------------------------|--------|--------|

Significant Changes

- There are no significant changes.

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|--------------------------------|-------------------------------|-------------|----------|-----------------|-----------------------|---------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| AQUATIC CENTER PROGRAMS | | | | | | |
| REVENUES | | | | | | |
| FEES | | | | | | |
| 40-04-00-4-3636 | SWIM TEAM REVENUE | 11,136 | 12,000 | 11,100 | 10,650 | 11,000 |
| 40-04-00-4-3637 | SWIM LESSON REVENUE | 28,557 | 35,000 | 45,808 | 49,738 | 47,000 |
| 40-04-00-4-3638 | PRIVATE SWIM LESSONS | 2,550 | 3,850 | 830 | 3,000 | 3,500 |
| 40-04-00-4-3639 | DIVE CAMP | 5,173 | 5,000 | 6,199 | 8,165 | 7,800 |
| 40-04-00-4-3642 | LAP SWIM | 316 | 250 | 80 | 260 | 250 |
| TOTAL FEES | | 47,732 | 56,100 | 64,017 | 71,813 | 69,550 |
| TOTAL REVENUES | | 47,732 | 56,100 | 64,017 | 71,813 | 69,550 |
| EXPENDITURES | | | | | | |
| PERSONNEL SERVICES | | | | | | |
| 40-04-00-1-4013 | SWIM TEAM COACH | 1,709 | 3,200 | 519 | 2,833 | 3,200 |
| 40-04-00-1-4015 | AQUATIC SWIM/DIVE INSTRUCTORS | 10,300 | 13,000 | 4,254 | 16,000 | 17,700 |
| 40-04-00-1-4016 | AQUA FITNESS INSTRUCTOR | - | - | - | - | - |
| 40-04-00-1-4090 | FICA MATCHING | 919 | 1,325 | 365 | 1,600 | 1,599 |
| TOTAL PERSONNEL SERVICES | | 12,927 | 17,525 | 5,139 | 20,433 | 22,499 |
| CONTRACTUAL SERVICES | | | | | | |
| 40-04-00-3-4342 | SWIM TEAM EXPENSE | 937 | 825 | 300 | 546 | 700 |
| TOTAL CONTRACTUAL SERVICES | | 937 | 825 | 300 | 546 | 700 |
| COMMODITIES | | | | | | |
| 40-04-00-7-4599 | PROGRAM EXPENDITURES | 27 | 200 | - | 260 | 200 |
| TOTAL COMMODITIES | | 27 | 200 | - | 260 | 200 |
| TOTAL EXPENDITURES | | 13,892 | 18,550 | 5,439 | 21,239 | 23,399 |

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 12,000 |
| FY 2023 Budget request | <u>\$ 11,000</u> |
| Increase (Decrease) | <u>\$ (1,000)</u> |

The primary reason for the decrease is due to projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 35,000 |
| FY 2023 Budget request | <u>\$ 47,000</u> |
| Increase (Decrease) | <u><u>\$ 12,000</u></u> |

The primary reason for the increase is due to projected actuals for Fiscal Year 2022 and reinstated night lessons.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 3,850 |
| FY 2023 Budget request | <u>\$ 3,500</u> |
| Increase (Decrease) | <u><u>\$ (350)</u></u> |

The primary reason for the decrease is due to projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 5,000 |
| FY 2023 Budget request | \$ 7,800 |
| Increase (Decrease) | <u>\$ 2,800</u> |

The primary reason for the increase is due to the overwhelming support and increased registration for this program in Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 250 |
| FY 2023 Budget request | \$ 250 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 3,200 |
| FY 2023 Budget request | \$ 3,200 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change in Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | \$ 13,500 |
| Swim Lesson Coordinator | \$ 2,100 |
| Dive Instructor | \$ 900 |
| Private Lesson Instructor | \$ 1,200 |
| Total | <u>\$ 17,700</u> |

The Aquatic Swim and Dive Instructors staff salaries budget request changed from the prior year budget, as follows:

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 13,000 |
| FY 2023 Budget request | \$ 17,700 |
| Increase (Decrease) | <u>\$ 4,700</u> |

The primary reason for the increase is due to the scheduled increase of minimum wage and addition of more swim classes for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 1,325 |
| FY 2023 Budget request | \$ 1,599 |
| Increase (Decrease) | <u>\$ 274</u> |

The primary reason for the increase is based upon the addition of swim instructors for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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:

| | |
|---|---------------|
| 2022 Northern Illinois Swim Conference Membership Fee | \$ 300 |
| Ribbons for Swim Meets | \$ 150 |
| T-Shirts for Coaches and Team Members | \$ 100 |
| Swim Team Manager Software | \$ 50 |
| Miscellaneous | \$ 100 |
| Total | <u>\$ 700</u> |

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

| | |
|------------------------|-----------------|
| FY 2022 Budget request | \$ 825 |
| FY 2023 Budget request | \$ 700 |
| Increase (Decrease) | <u>\$ (125)</u> |

The primary reason for the decrease is based on the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 200 |
| FY 2023 Budget request | \$ 200 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

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 work together with the pool staff to provide safe environment for all our patrons.

Personnel

| | Actual | | Proposed | |
|-----------|-------------------|-------------------|-------------------|-------------|
| | Headcount 2021 | Headcount 2022 | Headcount 2023 | FTE 2023 |
| Full-Time | 0 | 0 | 0 | 0.50 |
| Seasonal | 0 | 0 | 0 | 0 |

Revenues

| Actual Year Year Ended 12/31/2020 | Actual Year Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | Proposed | |
|---|---|---|-----------------------|------|
| | | | 2023 | 2024 |
| - | - | - | - | - |
| - | - | - | Total Revenues | |
| | | | - | - |

Expenditures

| Actual Year Year Ended 12/31/2020 | Actual Year Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|-----------------------------|-----------------|-----------------|
| | | | | 2023 | 2024 |
| 45,156 | 36,631 | 43,407 | Personnel Services | 48,522 | 50,926 |
| 31,707 | 31,061 | 32,605 | Contractual Services | 32,465 | 32,465 |
| 5,502 | 4,203 | 7,500 | Commodities | 7,500 | 7,500 |
| - | - | - | Capital Outlay Reserve | - | - |
| 82,366 | 71,895 | 83,512 | Total Expenditures | 88,487 | 90,891 |
| (82,366) | (71,895) | (83,512) | Source (Use) of Cash | (88,487) | (90,891) |

Significant Changes

- There are no significant changes.

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|-----------------------------------|----------------------------------|-------------|----------|-----------------|-----------------------|---------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| AQUATIC CENTER MAINTENANCE | | | | | | |
| EXPENDITURES | | | | | | |
| PERSONNEL SERVICES | | | | | | |
| 40-05-00-1-4010 | SALARIES | 30,708 | 36,426 | 19,683 | 39,366 | 42,610 |
| 40-05-00-1-4020 | OVERTIME | - | 300 | - | 400 | 450 |
| 40-05-00-1-4040 | IMRF | 3,833 | 3,894 | 2,124 | 4,248 | 4,606 |
| 40-05-00-1-4090 | FICA MATCHING | 2,091 | 2,787 | 1,392 | 2,784 | 3,260 |
| TOTAL PERSONNEL SERVICES | | 36,631 | 43,407 | 23,199 | 46,798 | 50,926 |
| CONTRACTUAL SERVICES | | | | | | |
| 40-05-00-3-1430 | CONTRACTED MAINTENANCE | 1,830 | 1,675 | 1,291 | 1,675 | 1,535 |
| 40-05-00-3-4110 | FACILITY SAFETY AND SECURITY | 2,856 | 4,150 | 608 | 2,800 | 4,150 |
| 40-05-00-3-4130 | EQUIPMENT RENTAL | - | 100 | - | 80 | 100 |
| 40-05-00-3-4365 | PROFESSIONAL DEVELOPMENT | - | 305 | - | 305 | 305 |
| 40-05-00-3-4377 | INSURANCE ALLOCATION | 26,375 | 26,375 | - | 26,375 | 26,375 |
| TOTAL CONTRACTUAL SERVICES | | 31,061 | 32,605 | 1,899 | 31,235 | 32,465 |
| COMMODITIES | | | | | | |
| 40-05-00-5-4570 | MAINTENANCE SUPPLIES | 4,203 | 7,500 | 3,579 | 6,900 | 7,500 |
| TOTAL COMMODITIES | | 4,203 | 7,500 | 3,579 | 6,900 | 7,500 |
| CAPITAL OUTLAY | | | | | | |
| 40-05-00-8-4899 | TRANSFER TO AQUATIC DEPRECIATION | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | | - | - | - | - | - |
| TOTAL EXPENDITURES | | 71,895 | 83,512 | 28,677 | 84,933 | 90,891 |

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 36,426 |
| FY 2023 Budget request | \$ 40,581 |
| Increase (Decrease) | <u>\$ 4,155</u> |

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
2023 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 2022 Budget request | \$ 300 |
| FY 2023 Budget request | \$ 450 |
| Increase (Decrease) | <u>\$ 150</u> |

The primary reason for the increase is the aging condition of our mechanical systems and the potential for after hours breakdowns.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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, 2023, the Village's portion was 10.81%.

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

| | |
|------------------------|---------------|
| FY 2022 Budget request | \$ 3,894 |
| FY 2023 Budget request | \$ 4,387 |
| Increase (Decrease) | <u>\$ 493</u> |

The primary reason for the increase is based upon the Village's IMRF percentage is increasing from 10.69% to 10.81%, effective January 1, 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 2,787 |
| FY 2023 Budget request | \$ 3,104 |
| Increase (Decrease) | <u>\$ 317</u> |

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
2023 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 (2 x \$70) | \$ - |
| Backflow Inspection | \$ 400 |
| Total: | <u><u>\$ 1,535</u></u> |

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

| | |
|------------------------|------------------------|
| FY 2022 Budget request | \$ 1,675 |
| FY 2023 Budget request | \$ 1,535 |
| Increase (Decrease) | <u><u>\$ (140)</u></u> |

The primary reason for the decrease is the recertification of our Boilers x2 in 2022, which is good through 2024 (a two year period).

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 - Sentry Security | \$ 1,250 |
| Strike Guard Lightning System | \$ 1,500 |
| Illumination/Strobe - Alarm Conditions | \$ 1,000 |
| Alarm Service Calls (estimate 2 @ \$200) | \$ 400 |
| Total | <u>\$ 4,150</u> |

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 4,150 |
| FY 2023 Budget request | \$ 4,150 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | <u>\$ 100</u> |

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

| | |
|------------------------|---------------|
| FY 2022 Budget request | \$ 100 |
| FY 2023 Budget request | <u>\$ 100</u> |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | <u>\$ 305</u> |

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

| | |
|------------------------|---------------|
| FY 2022 Budget request | \$ 305 |
| FY 2023 Budget request | <u>\$ 305</u> |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 26,375 |
| FY 2023 Budget request | \$ 26,375 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 7,500 |
| FY 2023 Budget request | <u>\$ 7,500</u> |
| Increase (Decrease) | <u><u>\$ -</u></u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

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 |
| | 2021 | 2022 | 2023 | 2023 |
| Full-Time | 0 | 0 | 0 | 0 |
| Seasonal | 0 | 0 | 0 | 0 |

Revenues

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|-----------------------|----------|------|
| | | | | 2023 | 2024 |
| 140 | 50 | 50 | Interest | 50 | 50 |
| - | - | - | Capital Reserve | - | - |
| 140 | 50 | 50 | Total Revenues | 50 | 50 |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|-------------------------------|----------|----------|
| | | | | 2023 | 2024 |
| 4,749 | 6,700 | 17,675 | Improvements | 35,450 | 26,500 |
| 4,749 | 6,700 | 17,675 | Total Expenditures | 35,450 | 26,500 |
| (4,609) | (6,650) | (17,625) | Change in Net Assets | (35,400) | (26,450) |
| 99,563 | 92,912 | 75,287 | Net Assets as of 12/31 | 39,887 | 13,437 |

Significant Changes

- Refurbish interior of 4 slides, repair activity pool sidewall leaks, and replace 1 diving board.

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|---|-----------------------------|----------------|----------|--------------------|-----------------------------|------------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| AQUATIC CENTER DEPRECIATION FUND | | | | | | |
| REVENUES | | | | | | |
| INTEREST INCOME | | | | | | |
| 41-00-00-6-3810 | INTEREST INCOME | 50 | 50 | 23 | 46 | 50 |
| TOTAL INTEREST INCOME | | 50 | 50 | 23 | 46 | 50 |
| MISCELLANEOUS | | | | | | |
| 41-00-00-7-4899 | CAPITAL REPLACEMENT RESERVE | - | - | - | - | - |
| TOTAL MISCELLANEOUS | | - | - | - | - | - |
| TOTAL REVENUES | | 50 | 50 | 23 | 46 | 50 |
| EXPENDITURES | | | | | | |
| CAPITAL OUTLAY | | | | | | |
| 41-00-00-8-4893 | SOFTWARE | - | - | - | - | - |
| 41-00-00-8-4894 | MECHANICAL EQUIPMENT | 3,418 | 3,500 | - | 2,900 | 1,500 |
| 41-00-00-8-4895 | CAPITAL IMPROVEMENTS | 3,282 | 13,675 | 1,980 | 7,500 | 20,000 |
| 41-00-00-8-4896 | AQUATIC CENTER FURNITURE | - | 500 | - | - | 5,000 |
| 41-00-00-9-4910 | INTERFUND TRANSFER | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | | 6,700 | 17,675 | 1,980 | 10,400 | 26,500 |
| TOTAL EXPENDITURES | | 6,700 | 17,675 | 1,980 | 10,400 | 26,500 |

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 50 |
| FY 2023 Budget request | \$ 50 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2023.

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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.

| | |
|-------------------------------------|-----------------|
| Replace Sensors on Chemical Readers | \$ 1,500 |
| Total | <u>\$ 1,500</u> |

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

| | |
|------------------------|-------------------|
| FY 2022 Budget request | \$ 3,500 |
| FY 2023 Budget request | <u>\$ 1,500</u> |
| Increase (Decrease) | <u>\$ (2,000)</u> |

The primary reason for the decrease is the completion of scheduled maintenance items in Fiscal Year 2022 and the addressing of scheduled maintenance in Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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.

| | |
|-------------------------------------|------------------|
| Refurbish Interior of 4 slides | \$ 12,000 |
| Painting Activity Pool | \$ 2,500 |
| Repair Activity Pool Sidewall Leaks | \$ 8,000 |
| Replace Diving Board Hardware | \$ 450 |
| Replace 1 Diving Board | \$ 6,000 |
| Total | <u>\$ 28,950</u> |

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

| | |
|------------------------|------------------|
| FY 2022 Budget request | \$ 13,675 |
| FY 2023 Budget request | \$ 28,950 |
| Increase (Decrease) | <u>\$ 15,275</u> |

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
2023 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:

| | |
|------------------------------------|------------------------|
| Replace 3 Rubbermaid Storage Sheds | \$ 1,500 |
| Replace 10 Lounge Chairs/Straps | <u>\$ 3,500</u> |
| Total | <u><u>\$ 5,000</u></u> |

The Aquatic Center Furniture budget request changed from the prior year budget, as follows:

| | |
|------------------------|------------------------|
| FY 2022 Budget request | \$ 500 |
| FY 2023 Budget request | <u>\$ 5,000</u> |
| Increase (Decrease) | <u><u>\$ 4,500</u></u> |

The primary reason for the increase is the need to recondition and replace vinyl lounge chair straps that were postponed in Fiscal Year 2021.

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 |
| | 2021 | 2022 | 2023 | 2023 |
| Full-Time | 0 | 0 | 0 | 0 |
| Seasonal | 0 | 0 | 0 | 0 |

Revenues

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|-----------------------|----------|------|
| | | | | 2023 | 2024 |
| 10 | 19 | 10 | Interest | 2 | 2 |
| 10 | 19 | 10 | Total Revenues | 2 | 2 |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|------------------------------------|----------|------|
| | | | | 2023 | 2024 |
| 803 | 803 | 850 | Contractual Services | - | - |
| 252,765 | 1,615,540 | 252,890 | Debt Service | - | - |
| 253,568 | 1,616,343 | 253,740 | Total Expenditures | - | - |
| 172,765 | 1,565,540 | 10,400 | Transfer from General | | |
| 85,500 | 50,000 | 243,330 | Transfer from Park Donation | | |
| 4,708 | (783) | - | Change in Net Assets | 2 | 2 |
| 4,708 | 3,925 | 3,925 | 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 (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 | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|---|-----------------------------|----------------|----------|--------------------|-----------------------------|------------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| 2011 AQUATIC CENTER BOND AND INTEREST FUND | | | | | | |
| REVENUES | | | | | | |
| INTEREST INCOME | | | | | | |
| 43-00-00-6-3810 | INTEREST INCOME | 19 | 10 | 1 | 2 | 2 |
| TOTAL INTEREST INCOME | | 19 | 10 | 1 | 2 | 2 |
| TOTAL REVENUES | | 19 | 10 | 1 | 2 | 2 |
| EXPENDITURES | | | | | | |
| CONTRACTUAL SERVICES | | | | | | |
| 43-00-00-3-4329 | OTHER PROFESSIONAL SERVICES | 803 | 850 | - | - | - |
| TOTAL CONTRACTUAL SERVICES | | 803 | 850 | - | - | - |
| DEBT SERVICE | | | | | | |
| 43-00-00-7-4737 | PRINCIPAL | 1,540,000 | 185,000 | - | - | - |
| 43-00-00-7-4738 | INTEREST EXPENSE | 75,540 | 67,890 | - | - | - |
| TOTAL DEBT SERVICE | | 1,615,540 | 252,890 | - | - | - |
| TOTAL EXPENDITURES | | 1,616,343 | 253,740 | - | - | - |

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 10 |
| FY 2023 Budget request | \$ 2 |
| Increase (Decrease) | <u>\$ (8)</u> |

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 850 |
| FY 2023 Budget request | \$ - |
| Increase(Decrease) | <u>\$ (850)</u> |

The primary reason for the decrease is due to the Village paying off the debt in Fiscal Year 2021.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 252,890 |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ (252,890)</u> |

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 |
|----------------------------|---------------------|-----------------|---------------------|
| 2022 | \$ 242,000 | \$ 2,178 | \$ 244,178 |
| 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 |
| | <u>\$ 1,103,000</u> | <u>\$ 9,927</u> | <u>\$ 1,112,927</u> |



SISTER CITIES

...er cities will maintain and facilitate
...els of communication and cooperation
...des of common interest involving all institutional
...nd citizens' groups represented, always maintaining
...maximum respect toward national and international
...regulations in force in their respective countries.

Marineo 6 A

Mayor of Marineo Mayor of Hawthorn Woods
Pietro Barbaccia Joseph Mancino

A handwritten signature in black ink, appearing to read "Pietro Barbaccia".

A handwritten signature in black ink, appearing to read "Joseph Mancino".



SISTER CITIES

Department Purpose

On April 15, 2013, the Village of Hawthorn Woods joined the Sister City Program, administered by Sister Cities International, and officially became Sister Cities with Marineo, Sicily; birthplace of former Mayor Joseph Mancino. Sister Cities fosters greater friendship and understanding between communities in the United States and nations worldwide through direct contact with educational, economic and cultural opportunities.

Personnel

| | Actual | | Proposed | |
|-----------|-----------|------|-----------|------|
| | Headcount | | Headcount | FTE |
| | 2021 | 2022 | 2023 | 2023 |
| Full-Time | 0 | 0 | 0 | 0 |
| Part-Time | 0 | 0 | 0 | 0 |

Revenue

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|-------------------------------------|-------------------------------------|-------------------------------------|----------------------|----------|------|
| | | | | 2023 | 2024 |
| 350 | 750 | - | Donations | - | - |
| 9 | 5 | 10 | Interest | - | - |
| 359 | 755 | 10 | Total Revenue | - | - |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------|----------|------|
| | | | | 2023 | 2024 |
| - | - | - | Contractual Services | - | - |
| - | - | - | Total Expenditures | - | - |

Excess (Deficiency) of Revenues

| | | | | | |
|-------|-------|-------|---------------------------------|-------|-------|
| 359 | 755 | 10 | Over Expenditures | - | - |
| 6,967 | 7,722 | 7,732 | Fund Balance as of 12/31 | 7,732 | 7,732 |

Significant Changes

- At Board direction, this bank account was cancelled in Fiscal Year 2022 based on the unresponsiveness of the Sister Cities International organization.

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|-----------------------|-----------------------|----------------|----------|--------------------|-----------------------------|------------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| SISTER CITIES | | | | | | |
| REVENUES | | | | | | |
| DONATIONS | | | | | | |
| 50-00-00-4-3680 | DONATIONS | 750 | - | - | - | - |
| TOTAL DONATIONS | | 750 | - | - | - | - |
| INTEREST INCOME | | | | | | |
| 50-00-00-6-3810 | INTEREST INCOME | 5 | 10 | 5 | 5 | - |
| TOTAL INTEREST INCOME | | 5 | 10 | 5 | 5 | - |
| TOTAL REVENUES | | 755 | 10 | 5 | 5 | - |
| EXPENDITURES | | | | | | |
| CONTRACTUAL SERVICES | | | | | | |
| 50-00-00-3-4361 | DUES | - | - | - | - | - |
| 50-00-00-3-4390 | MISCELLANEOUS EXPENSE | - | - | - | - | - |
| TOTAL EXPENDITURES | | - | - | - | - | - |

**MAINTENANCE AND OPERATIONS BUDGET
2023 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: **SISTER CITIES FUND**

Description: **Donations**

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

Account Number: **50-00-00-4-3680**

This account represents donations collected from the Beat the Mayor competition at the annual golf outing, and memorial bench and tree donations. Such donations will be used towards Sister Cities International initiatives.

| | |
|--------------------------|-------------------|
| Beat the Mayor donations | \$0 |
| Memorial Benches | \$0 |
| Memorial Trees | \$0 |
| | <u>\$0</u> |
| | <u><u>\$0</u></u> |

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

| | |
|------------------------|--------------------|
| FY 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase(Decrease) | <u>\$ -</u> |
| | <u><u>\$ -</u></u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: SISTER CITIES FUND

Description: Interest Income

Priority: 1.7 Prioritize Hawthorn Woods' Unique Village Character

Account Number: 50-00-00-6-3810

This account is used to record the interest income received on the Sister Cities money market account.

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

| | |
|------------------------|----------------|
| FY 2022 Budget request | \$ 10 |
| FY 2023 Budget request | \$ - |
| Increase(Decrease) | <u>\$ (10)</u> |

The primary reason for the decrease is based upon the elimination of the program and closure of the bank account in Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: SISTER CITIES FUND

Description: Dues

Priority: 1.7 Prioritize Hawthorn Woods' Unique Village Character

Account Number: 50-00-00-3-4361

This account is used to pay for dues to Sister Cities International.

| | |
|-----------------------------|-------------------|
| Sister Cities International | <u><u>\$0</u></u> |
|-----------------------------|-------------------|

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

| | |
|------------------------|--------------------|
| FY 2022 Budget request | \$ - |
| FY 2023 Budget request | <u>\$ -</u> |
| Increase(Decrease) | <u><u>\$ -</u></u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: SISTER CITIES FUND

Description: Miscellaneous Expense

Priority: 1.7 Prioritize Hawthorn Woods' Unique Village Character

Account Number: 50-00-00-0-4390

This account is to be used for postage and printing for Sister Cities International.

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

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase(Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.



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 |
| | 2021 | 2022 | 2023 | 2023 |
| Full-Time | 0 | 0 | 0 | 0.90 |
| Part-Time | 0 | 0 | 0 | 0 |

Revenues

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|-------------------------------------|-------------------------------------|-------------------------------------|-----------------------|----------------|----------------|
| | | | | 2023 | 2024 |
| 571,675 | 1,122,044 | 531,975 | Fees | 401,975 | 401,975 |
| 2,927 | 849 | 700 | Interest Income | 800 | 800 |
| 574,602 | 1,122,893 | 532,675 | Total Revenues | 402,775 | 402,775 |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------|----------------|----------------|
| | | | | 2023 | 2024 |
| 138,341 | 140,186 | 116,225 | Personnel Services | 177,362 | 186,230 |
| 101,035 | 129,626 | 131,175 | Contractual Services | 139,775 | 149,775 |
| 5,798 | 348 | 7,000 | Commodities | 7,000 | 7,000 |
| 286,952 | 488,870 | 262,975 | Capital Outlay | 100,475 | 48,475 |
| 79,206 | 92,586 | - | Depreciation + NPL | - | - |
| 611,332 | 851,616 | 517,375 | Total Expenditures | 424,612 | 391,480 |

Transfer from Park Donations 124,399

Transfer from General Fund 123,815

| | | | | | |
|----------|---------|--------|----------------------------|---------|--------|
| (36,730) | 271,277 | 15,300 | Net Change in Fund Balance | 226,377 | 11,295 |
|----------|---------|--------|----------------------------|---------|--------|

| | | | | | |
|-----------|-----------|-----------|---------------------------------|-----------|-----------|
| 2,969,872 | 3,241,149 | 3,256,449 | Fund Balance as of 12/31 | 3,482,826 | 3,494,121 |
|-----------|-----------|-----------|---------------------------------|-----------|-----------|

Significant Changes

- \$30,000 increase for Pump Replacement for replacement of one of the School lift station pumps.
- \$5,500 increase for Manhole Rehabilitation based upon limited funding in Fiscal Year 2022.
- 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 | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|--------------------------|----------------------|----------------|----------|--------------------|-----------------------------|------------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| SEWER FUND | | | | | | |
| REVENUES | | | | | | |
| FEES | | | | | | |
| 12-00-00-4-3790 | SEWER USER REVENUE | 157,094 | 150,000 | 80,619 | 157,000 | 194,000 |
| 12-00-00-4-3793 | CONNECTION FEE-HW | 333,000 | 150,000 | 171,000 | 300,000 | 174,000 |
| 12-00-00-4-3794 | CONNECTION FEE-LZ | 291,250 | 106,875 | 78,125 | 106,875 | 13,125 |
| 12-00-00-4-3795 | CONNECTION FEE-LC | 197,620 | 72,540 | 56,270 | 72,540 | 12,090 |
| 12-00-00-4-3796 | ADMIN RESERVE FEE-LZ | 20,580 | 7,560 | 5,880 | 7,560 | 1,260 |
| 12-00-00-4-3797 | ADVANCE USER FEE-LZ | 122,500 | 45,000 | 35,000 | 45,000 | 7,500 |
| TOTAL FEES | | 1,122,044 | 531,975 | 426,894 | 688,975 | 401,975 |
| INTEREST INCOME | | | | | | |
| 12-00-00-6-3810 | INTEREST INCOME | 849 | 700 | 212 | 800 | 800 |
| TOTAL INTEREST INCOME | | 849 | 700 | 212 | 800 | 800 |
| TOTAL REVENUES | | 1,122,893 | 532,675 | 427,106 | 689,775 | 402,775 |
| EXPENDITURES | | | | | | |
| PERSONNEL SERVICES | | | | | | |
| 12-00-00-1-4010 | SALARIES | 117,407 | 98,213 | 65,577 | 131,155 | 157,209 |
| 12-00-00-1-4040 | IMRF | 14,715 | 10,499 | 7,102 | 14,203 | 16,994 |
| 12-00-00-1-4090 | FICA MATCHING | 8,064 | 7,513 | 4,650 | 9,300 | 12,026 |
| TOTAL PERSONNEL SERVICES | | 140,186 | 116,225 | 77,329 | 154,658 | 186,230 |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2021 ACTUAL | 2022 | | 2023 REQUESTED BUDGET | 2024 ESTIMATE |
|-----------------------------------|----------------------------|----------------|----------------|-----------------|-----------------------|----------------|
| | | | BUDGETED | 6 MONTHS ACTUAL | | |
| CONTRACTUAL SERVICES | | | | | | |
| 12-00-00-3-4180 | SEWER EXPENSE-LZ & LC FEE | 96,238 | 78,000 | 44,239 | 88,478 | 90,000 |
| 12-00-00-3-4181 | CONTRACTUAL MAINTENANCE | 3,890 | 18,400 | 308 | 9,000 | 18,400 |
| 12-00-00-3-4371 | UTILITIES | 3,123 | 8,400 | 1,212 | 5,000 | 5,000 |
| 12-00-00-3-4372 | SEWER RATE STUDY | - | - | - | - | 10,000 |
| 12-00-00-3-4373 | ENGINEERING STANDARDS | - | - | - | - | - |
| 12-00-00-3-4377 | INSURANCE ALLOCATION | 26,375 | 26,375 | - | 26,375 | 26,375 |
| TOTAL CONTRACTUAL SERVICES | | 129,626 | 131,175 | 45,759 | 128,853 | 139,775 |
| COMMODITIES | | | | | | |
| 12-00-00-5-4573 | SANITARY SEWER SUPPLIES | 348 | 5,000 | 49 | 5,000 | 5,000 |
| 12-00-00-5-4574 | VEHICLE/EQUIPMENT SUPPLIES | - | 2,000 | 741 | 2,000 | 2,000 |
| TOTAL COMMODITIES | | 348 | 7,000 | 791 | 7,000 | 7,000 |
| CAPITAL OUTLAY | | | | | | |
| 12-00-00-8-4600 | ENGINEERING | - | 1,000 | - | 1,000 | 1,000 |
| 12-00-00-8-4891 | PUMP REPLACEMENT | - | - | - | - | 30,000 |
| 12-00-00-8-4892 | MANHOLE REHABILITATION | - | 4,500 | - | - | 10,000 |
| 12-00-00-8-4893 | SEWER LINING | - | 22,000 | - | - | 22,000 |
| 12-00-00-8-4894 | EQUIPMENT | - | - | - | - | - |
| 12-00-00-8-4895 | OTHER IMPROVEMENTS | - | 3,500 | - | - | 3,500 |
| 12-00-00-8-4896 | CONNECTION FEES PAID-LZ | 291,250 | 106,875 | 65,000 | 106,875 | 13,125 |
| 12-00-00-8-4898 | CONNECTION FEES PAID-LC | 197,620 | 72,540 | 44,180 | 72,540 | 12,090 |
| 12-00-00-8-4899 | ADMIN RESERVE FEE PAID-LZ | - | 7,560 | - | 7,560 | 1,260 |
| 12-00-00-8-4900 | ADVANCE USER FEE PAID-LZ | - | 45,000 | - | 4,500 | 7,500 |
| TOTAL CAPITAL OUTLAY | | 488,870 | 262,975 | 109,180 | 192,475 | 100,475 |
| TOTAL EXPENDITURES | | 759,030 | 517,375 | 233,058 | 482,985 | 391,480 |

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$150,000 |
| FY 2023 Budget request | <u>\$194,000</u> |
| Increase (Decrease) | <u><u>\$ 44,000</u></u> |

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2022 and additional homes that will be billed in Fiscal Year 2022 in the Villas at the Commons subdivision.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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.

| | |
|--|-------------------|
| Stonebridge (3 homes @ \$6,000) - Village Connection | \$ 18,000 |
| Hawthorn Trails South (8 homes @ \$6,000) | \$ 48,000 |
| Hawthorn Woods Country Club (18 homes @15,000) | \$ 108,000 |
| Total | <u>\$ 174,000</u> |

The Connection Fee Revenue forecast changed from the prior year, as follows:

| | |
|------------------------|-------------------|
| FY 2022 Budget request | \$ 150,000 |
| FY 2023 Budget request | <u>\$ 174,000</u> |
| Increase (Decrease) | <u>\$ 24,000</u> |

The primary reason for the increase relates to the change in anticipated building activity in Fiscal Year 2023, as compared to Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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.

| | |
|---------------------------------|-----------|
| Stonebridge (3 homes @ \$4,375) | \$ 13,125 |
| Total | \$ 13,125 |

The Connection Fee Revenue - Lake Zurich forecast changed from the prior year, as follows:

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 106,875 |
| FY 2023 Budget request | \$ 13,125 |
| Increase (Decrease) | \$ (93,750) |

The primary reason for the decrease relates to the change in anticipated building activity in Fiscal Year 2023, as compared to Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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.

| | |
|---------------------------------|------------------|
| Stonebridge (3 homes @ \$4,030) | \$ 12,090 |
| Total | <u>\$ 12,090</u> |

The Connection Fee Revenue - Lake County forecast changed from the prior year, as follows:

| | |
|------------------------|--------------------|
| FY 2022 Budget request | \$ 72,540 |
| FY 2023 Budget request | <u>\$ 12,090</u> |
| Increase (Decrease) | <u>\$ (60,450)</u> |

The primary reason for the decrease relates to the change in anticipated building activity in Fiscal Year 2023, as compared to Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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.

| | |
|-------------------------------|-----------------|
| Stonebridge (3 homes @ \$420) | \$ 1,260 |
| Total | <u>\$ 1,260</u> |

The Admin. Reservation Fee- Lake Zurich forecast changed from the prior year, as follows:

| | |
|------------------------|-------------------|
| FY 2022 Budget request | \$ 7,560 |
| FY 2023 Budget request | <u>\$ 1,260</u> |
| Increase (Decrease) | <u>\$ (6,300)</u> |

The primary reason for the decrease relates to the change in anticipated building activity in Fiscal Year 2023, as compared to Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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.

| | |
|---------------------------------|----------|
| Stonebridge (3 homes @ \$2,500) | \$ 7,500 |
| Total | \$ 7,500 |

The Advance User Fee - Lake Zurich forecast changed from the prior year, as follows:

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 45,000 |
| FY 2023 Budget request | \$ 7,500 |
| Increase (Decrease) | \$ (37,500) |

The primary reason for the decreases relates to the change in anticipated building activity in Fiscal Year 2023, as compared to Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 700 |
| FY 2023 Budget request | \$ 800 |
| Increase (Decrease) | <u>\$ 100</u> |

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 98,213 |
| FY 2023 Budget request | \$ 149,723 |
| Increase (Decrease) | <u>\$ 51,510</u> |

The primary reason for the increase is a reflection of employee progression in the approved compensation plan and the addition of the Maintenance Specialist for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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, 2023, the Village's portion was 10.81%.

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

| | |
|------------------------|------------------------|
| FY 2022 Budget request | \$ 10,499 |
| FY 2023 Budget request | <u>\$ 16,185</u> |
| Increase (Decrease) | <u><u>\$ 5,686</u></u> |

The primary reason for the increase is based upon the Village's IMRF percentage is increasing from 10.69% to 10.81%, effective January 1, 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 7,513 |
| FY 2023 Budget request | <u>\$ 11,454</u> |
| Increase (Decrease) | <u><u>\$ 3,941</u></u> |

The primary reason for the increase is a reflection of employee progression in the approved compensation plan for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 78,000 |
| FY 2023 Budget request | \$ 90,000 |
| Increase (Decrease) | <u>\$ 12,000</u> |

The primary reason for the increase relates to the change in anticipated building activity in Fiscal Year 2023, as compared to Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 | <u>\$ 8,000</u> |
| | <u>\$ 18,400</u> |

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

| | |
|------------------------|------------------|
| FY 2022 Budget request | \$ 18,400 |
| FY 2023 Budget request | <u>\$ 18,400</u> |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 8,400 |
| FY 2023 Budget request | <u>\$ 5,000</u> |
| Increase (Decrease) | <u><u>\$(3,400)</u></u> |

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 updated in 2019; therefore, a new sewer rate study will not be needed until 2024.

The Sewer Rate Study budget request changed from the prior year budget, as follows:

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 26,375 |
| FY 2023 Budget request | \$ 26,375 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 5,000 |
| FY 2023 Budget request | \$ 5,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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. This is a new line item.

The Vehicle/Equipment Supplies budget request changed from the prior year budget, as follows:

| | |
|------------------------|-------------|
| FY 2022 Budget request | \$ 2,000 |
| FY 2023 Budget request | \$ 2,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 1,000 |
| FY 2023 Budget request | \$ 1,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ 30,000 |
| Increase (Decrease) | <u>\$ 30,000</u> |

The primary reason for the increase is based upon the Village budgeting for replacement of one of the pumps at the School lift station.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 4,500 |
| FY 2023 Budget request | <u>\$ 10,000</u> |
| Increase (Decrease) | <u>\$ 5,500</u> |

The primary reason for the increase is based upon the Village budgeting less in Fiscal Year 2022 due to limited funding.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 22,000 |
| FY 2023 Budget request | \$ 22,000 |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ - |
| FY 2023 Budget request | \$ - |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 3,500 |
| FY 2023 Budget request | <u>\$ 3,500</u> |
| Increase (Decrease) | <u>\$ -</u> |

There is no change for Fiscal Year 2023.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 106,875 |
| FY 2023 Budget request | \$ 13,125 |
| Increase (Decrease) | <u>\$ (93,750)</u> |

The primary reason for the decrease relates to the change in anticipated building activity in Fiscal Year 2023, as compared to Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 72,540 |
| FY 2023 Budget request | \$ 12,090 |
| Increase (Decrease) | <u>\$ (60,450)</u> |

The primary reason for the decrease relates to the change in anticipated building activity in Fiscal Year 2023, as compared to Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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 2022 Budget request | \$ 7,560 |
| FY 2023 Budget request | \$ 1,260 |
| Increase (Decrease) | <u>\$ (6,300)</u> |

The primary reason for the decrease relates to the change in anticipated building activity in Fiscal Year 2023, as compared to Fiscal Year 2022.

**MAINTENANCE AND OPERATIONS BUDGET
2023 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.

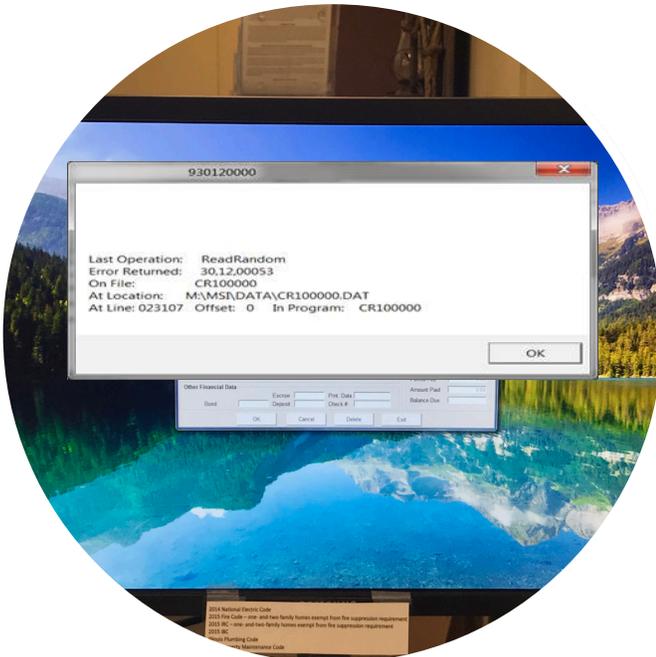
The Advance User Fee Paid - Lake Zurich budget request changed from the prior year, as follows:

| | |
|------------------------|--------------------|
| FY 2022 Budget request | \$ 45,000 |
| FY 2023 Budget request | \$ 7,500 |
| Increase (Decrease) | <u>\$ (37,500)</u> |

The primary reason for the decrease relates to the change in anticipated building activity in Fiscal Year 2023, as compared to Fiscal Year 2022.



CAPITAL IMPROVEMENT FUND



CAPITAL IMPROVEMENT FUND

Revenues

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|-------------------------|-----------|-----------|
| | | | | 2023 | 2024 |
| 5,280 | 6,305 | - | Insurance Reimbursement | - | - |
| 33,602 | 43,053 | - | Intergovernmental | | |
| 405 | 5 | 1,000 | Interest | 50 | 50 |
| 39,287 | 49,363 | 1,000 | Total Revenues | 50 | 50 |

Expenditures

| Actual Fiscal Year Ended 12/31/2020 | Actual Fiscal Year Ended 12/31/2021 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|--|----------------|--------------------|
| | | | | 2023 | 2024 |
| 410,063 | 141,763 | 332,343 | Capital Outlay | 110,615 | 2,468,543 |
| 410,063 | 141,763 | 332,343 | Total Expenditures | 110,615 | 2,468,543 |
| - | 125,000 | 330,000 | Transfer from General Fund | 120,000 | - |
| - | - | - | Transfer from Community Dev | - | - |
| (370,776) | 32,601 | (1,343) | Net Change in Fund Balance | 9,435 | (2,468,493) |
| 8,027 | 40,628 | 39,285 | Fund Balance as of 12/31 | 48,720 | (2,419,773) |
| | | | Assigned - Roads | - | - |
| | | | Assigned - Equipment Replace | 30,000 | - |
| | | | Assigned - ADA Projects | - | - |
| | | | Assigned - Bike Path Grant | - | - |
| | | | Assigned - Flood Remediation | - | - |
| | | | Assigned - Future Matching Grants | 15,000 | - |
| | | | Available Fund Balance | 3,720 | (2,419,773) |

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 | 2023 | 2024 | 2025 | 2026 | 2027 |
|----------------------------------|------|------|------|------|------|------|
|----------------------------------|------|------|------|------|------|------|

Available Funding Sources:

| | | | | | | |
|--------------------------------|--|-------------------|--------------|--------------|--------------|--------------|
| Interest Income | | \$ 50 | \$ 50 | \$ 50 | \$ 50 | \$ 50 |
| Transfer from Other Funds | | \$ 120,000 | \$ - | \$ - | \$ - | \$ - |
| Available Fund Balance | | \$ 39,285 | \$ - | \$ - | \$ - | \$ - |
| Total Available Funding | | \$ 159,335 | \$ 50 | \$ 50 | \$ 50 | \$ 50 |

Capital Expenditures Needed:

ADMINISTRATION DEPARTMENT:

| | | | | | | |
|---------------|--|-------------|-------------|-------------|-------------|-------------|
| None | | | | | | |
| Totals | | \$ - |

PLANNING, BUILDING & ZONING DEPARTMENT:

| | | | | | | |
|---|-----|-------------|-------------------|------------------|-------------|-------------|
| File Scanning | CIP | | \$ 36,020 | \$ 42,917 | | |
| Building Department Vehicle Replacement | CIP | | \$ 25,000 | | | |
| Comprehensive Plan Update | CIP | | \$ 90,000 | | | |
| Totals | | \$ - | \$ 151,020 | \$ 42,917 | \$ - | \$ - |

ECONOMIC DEVELOPMENT

| | | | | | | |
|---------------------------|-----|-------------|------------------|-------------------|-------------------|-------------|
| Downtown District Signage | CIP | | \$ 10,000 | \$ 60,000 | | |
| Uptown District Signage | CIP | | | \$ 10,000 | \$ 60,000 | |
| Hawthorn Woods Water Walk | CIP | | | \$ 300,000 | \$ 700,000 | |
| Totals | | \$ - | \$ 10,000 | \$ 370,000 | \$ 760,000 | \$ - |

FINANCE DEPARTMENT:

| | | | | | | |
|---------------|--|-------------|-------------|-------------|-------------|-------------|
| None | | | | | | |
| Totals | | \$ - |

Capital Improvement Plan

| Project | Fund | 2023 | 2024 | 2025 | 2026 | 2027 |
|---------|------|------|------|------|------|------|
|---------|------|------|------|------|------|------|

MUNICIPAL BUILDINGS

| | | | | | | |
|--|--------|-------------------|-------------------|-------------------|-------------|------------------|
| Furnace & Air Conditioner Replacement | CIP | | \$ 4,400 | | | \$ 10,000 |
| Village Hall Cedar Siding Replacement | Grants | \$ 101,000 | | | | |
| Public Works Additional Cold Storage (30' x 80') | CIP | | \$ 36,000 | | | |
| Aquatic Center Generator | CIP | | \$ 84,700 | | | |
| PW Parking Lot Improvement | CIP | | | \$ 198,000 | | |
| PW Building Expansion | CIP | | | \$ 595,000 | | |
| Village Hall Door Replacement | CIP | | \$ 25,608 | | | |
| Village Hall Flooring Replacement | CIP | | \$ 34,100 | \$ 16,500 | | |
| Village Hall ADA Ramp Replacement | CIP | | \$ 148,223 | | | |
| Public Works Roof Replacement | CIP | | \$ 300,000 | | | |
| Public Works Gate North | CIP | | | \$ 21,010 | | |
| Public Works Shop Mezzanine | CIP | | | \$ 12,254 | | |
| Totals | | \$ 101,000 | \$ 633,031 | \$ 842,764 | \$ - | \$ 10,000 |

POLICE DEPARTMENT:

| | | | | | | |
|-------------------------------------|-----|------------------|-------------------|-------------------|------------------|------------------|
| Vehicle Replacement | CIP | | \$ 72,000 | \$ 72,000 | \$ 72,000 | \$ 36,000 |
| Squad Video Camera Replacement | CIP | | \$ 6,200 | \$ 6,200 | \$ 6,200 | \$ 6,200 |
| Electronic Citation Printers | CIP | | \$ 30,000 | | | |
| Radar Trailer Replacement | CIP | | | \$ 10,000 | | |
| EOP Drill Consultation and Services | CIP | | \$ 5,000 | | | |
| Police Body Cameras | CIP | | | \$ 15,000 | \$ 15,000 | \$ 15,000 |
| Starcom Radios | CIP | \$ 16,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 |
| Totals | | \$ 16,000 | \$ 119,200 | \$ 109,200 | \$ 99,200 | \$ 63,200 |

Capital Improvement Plan

Project Fund 2023 2024 2025 2026 2027

PUBLIC WORKS:

| | | | | | | |
|----------|---------------|-------------|-------------------|-------------------|------------------|------------------|
| Trucks | CIP | | \$ 360,000 | \$ 46,200 | \$ 46,200 | \$ 46,200 |
| Enloader | CIP | | \$ 212,500 | | | |
| Backhoe | CIP | | | \$ 137,500 | | |
| | Totals | \$ - | \$ 572,500 | \$ 183,700 | \$ 46,200 | \$ 46,200 |

PARKS:

| | | | | | | |
|--|---------------|-------------------|-------------------|-------------------|-------------------|------------------|
| Indian Creek Nature Preserve | CIP | \$ - | \$ 20,000 | \$ 13,000 | \$ 12,500 | \$ 15,000 |
| ADA Compliance Plan Implementation | Special Rec | \$ 128,000 | \$ 128,000 | \$ 128,000 | \$ 128,000 | \$ - |
| Heritage Oaks Park | CIP | | \$ 6,000 | \$ 17,000 | \$ 13,285 | \$ 18,750 |
| Land Conservation/Wetland Maintenance Plan | CIP | | | | | |
| Parks Equipment | CIP | | \$ 15,800 | \$ 45,000 | | |
| Tennis Court Repair | CIP | | \$ 14,000 | \$ 28,000 | \$ 16,000 | \$ 9,000 |
| Laminate 72" Round Tables | CIP | | \$ 9,000 | | | |
| Metal Park Picnic Tables | CIP | \$ 5,120 | \$ 5,120 | \$ 5,120 | \$ 5,120 | |
| Community Park Parking Lot Renovation | CIP | \$ 7,800 | \$ 7,800 | \$ 4,500 | | |
| | Totals | \$ 140,920 | \$ 205,720 | \$ 240,620 | \$ 174,905 | \$ 42,750 |

Capital Improvement Plan

| Project | Fund | 2023 | 2024 | 2025 | 2026 | 2027 |
|---------|------|------|------|------|------|------|
|---------|------|------|------|------|------|------|

ROADS, DRAINAGE, & RIGHT OF WAYS:

| | | | | | | |
|--|----------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| Rebuild Illinois Road Program | Motor Fuel Tax | \$ 498,000 | | | | |
| 2023 Road Program | Road Program | | \$ 720,000 | \$ 720,000 | \$ 720,000 | \$ 720,000 |
| Road Program - Routine Maintenance | Road Program | | \$ 180,000 | \$ 180,000 | \$ 180,000 | \$ 180,000 |
| Indian Creek Road Project (LCCOM funded) | CIP | | | \$ 13,750 | \$ 288,750 | |
| Acorn Drive Project (LCCOM funded) | CIP | | | \$ 39,050 | \$ 351,450 | |
| Sign replacement plan | Motor Fuel Tax | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| Crack sealing program | Motor Fuel Tax | \$ 25,000 | | | | |
| Street patching | Motor Fuel Tax | \$ 50,000 | | | | |
| Pavement marking | Motor Fuel Tax | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Midlothian/Gilmer bike path (20% match) | CIP | \$ 59,123 | | | | |
| Route 22 bike path (20% match) | CIP | | \$ 10,000 | | | |
| Storm Sewer Replacement | CIP | | \$ 275,000 | \$ 436,700 | | |
| Culvert Replacement | CIP | | \$ 182,500 | \$ 436,700 | | |
| Choker Bridge Wall Replacement | CIP | | \$ 25,000 | \$ 562,000 | \$ 527,500 | \$ 649,600 |
| Indian Creek Stream Bank Stabilization | CIP | | \$ 275,000 | | | |
| Totals | | \$ 647,123 | \$ 1,682,500 | \$ 2,403,200 | \$ 2,082,700 | \$ 1,564,600 |

TECHNOLOGY

| | | | | | | |
|-------------------------|-----|------------------|-------------------|------------------|------------------|-------------|
| Copier Leasing | CIP | \$ 11,029 | \$ 11,029 | \$ 11,580 | \$ 11,580 | |
| Police Records Software | CIP | \$ 11,543 | \$ 11,543 | \$ 11,543 | | |
| Computer Replacement | CIP | | \$ 100,000 | | | |
| Totals | | \$ 22,572 | \$ 122,572 | \$ 23,123 | \$ 11,580 | \$ - |

SEWER:

| | | | | | | |
|------------------|-------|------------------|-------------|-------------|-------------|-------------|
| Pump Replacement | Sewer | \$ 30,000 | | | | |
| Totals | | \$ 30,000 | \$ - | \$ - | \$ - | \$ - |

Summary

| | | | | | | |
|--|----------------|-------------------|---------------------|---------------------|---------------------|----------------------|
| | CIP | \$ 110,615 | \$ 2,468,543 | \$ 3,187,524 | \$ 2,146,585 | \$ 826,750 |
| | Grants | \$ 101,000 | \$ - | \$ - | \$ - | \$ - |
| | Special Rec | \$ 128,000 | \$ 128,000 | \$ 128,000 | \$ 128,000 | \$ - |
| | Motor Fuel Tax | \$ 588,000 | \$ - | \$ - | \$ - | \$ - |
| | Road Program | \$ - | \$ 900,000 | \$ 900,000 | \$ 900,000 | \$ 900,000 |
| | Sewer | \$ 30,000 | \$ - | \$ - | \$ - | \$ - |
| Capital Improvement Plan Total Expenditures | | \$ 957,615 | \$ 3,496,543 | \$ 4,215,524 | \$ 3,174,585 | \$ 1,726,750 |
| Grand Total - 5 Year Capital Plan | | | | | | \$ 13,571,017 |

Capital Improvement Plan Fund

| | | | | | | |
|---|--|------------------|-----------------------|-----------------------|-----------------------|---------------------|
| Excess (Deficiency) of Funding Sources Over Capital Expenditures | | \$ 48,720 | \$ (2,468,493) | \$ (3,187,474) | \$ (2,146,535) | \$ (826,700) |
|---|--|------------------|-----------------------|-----------------------|-----------------------|---------------------|

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 | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | \$ 36,020 | \$ 42,917 | | | \$ 78,937 |
| Construction | | | | | | |
| Equipment | | | | | | |
| Contingency | | | | | | |
| Subtotal | | \$ 36,020 | \$ 42,917 | | | \$ 78,937 |

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 | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | | | | | | |
| Equipment | | \$ 25,000 | | | | \$ 25,000 |
| Contingency | | | | | | |
| Subtotal | | \$ 25,000 | | | | \$ 25,000 |

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 | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | \$ 90,000 | | | | \$ 90,000 |
| Construction | | | | | | |
| Equipment | | | | | | |
| Contingency | | | | | | |
| Subtotal | | \$ 90,000 | | | | \$ 90,000 |

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Economic Development

Description: Downtown District Plan

Account Number: 90-30-00-8-4890

2021 - Generation of a specific plan for the Downtown Area, including supplemental sign code update. 2021 - Design and installation of decorative signage (monument sign and banners.)

| 5 Year Projected Expenditures | | | | | | |
|--------------------------------------|------|------------------|------------------|------|------|------------------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | | \$ 10,000 | \$ 60,000 | | | \$ 70,000 |
| Equipment | | | | | | |
| Contingency | | | | | | |
| Subtotal | | \$ 10,000 | \$ 60,000 | | | \$ 70,000 |

CAPITAL IMPROVEMENT PROJECT Supplemental Narrative

Fund: Capital Improvement Plan

Department: Economic Development

Description: Uptown District Plan

Account Number: 90-30-00-8-4890

2022 - Generation of a specific plan for the Uptown District Area, including supplemental sign code update. 2022 - Design and installation of decorative signage (monument sign and banners.)

| 5 Year Projected Expenditures | | | | | | |
|--------------------------------------|------|------|------------------|------------------|------|------------------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | | | \$ 10,000 | \$ 60,000 | | \$ 70,000 |
| Equipment | | | | | | |
| Contingency | | | | | | |
| Subtotal | | | \$ 10,000 | \$ 60,000 | | \$ 70,000 |

CAPITAL IMPROVEMENT PROJECT Supplemental Narrative

Fund: Capital Improvement Plan

Department: Economic Development

Description: Hawthorn Woods Water Walk

Account Number: 90-30-00-8-4890

2022 - Design and engineer a Downtown water walk
2023 - Construct the Downtown water walk.

| 5 Year Projected Expenditures | | | | | | |
|--------------------------------------|------|------|------------|------------|------|--------------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | \$ 300,000 | | | \$ 300,000 |
| Construction | | | | \$ 700,000 | | \$ 700,000 |
| Equipment | | | | | | |
| Contingency | | | | | | |
| Subtotal | | | \$ 300,000 | \$ 700,000 | | \$ 1,000,000 |

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Municipal Buildings

Description: Furnace & AC Replacement

Account Number: 90-45-00-8-4890



2024 - Future furnace and Air Conditioner for Village Hall barn.

| 5 Year Projected Expenditures | | | | | | |
|--------------------------------------|------|----------|------|------|-----------|-----------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | | | | | | |
| Equipment | | \$ 4,400 | | | \$ 10,000 | \$ 14,400 |
| Contingency | | | | | | |
| Subtotal | | \$ 4,400 | | | \$ 10,000 | \$ 14,400 |

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



2023 - Replace cedar siding on Village Hall/Police Department.

| 5 Year Projected Expenditures | | | | | | |
|--------------------------------------|------------|------|------|------|------|------------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | 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



2023 - State of Illinois committed \$104,000 of funding in 2020 for new cold storage building. State has not yet provided grant agreement so construction can't start. Total cost of construction is expected to be \$140,000 of which the Village is receiving \$104,000 in grant funding. If Village funding is not available, the scope of the project can be reduced.

| 5 Year Projected Expenditures | | | | | | |
|--------------------------------------|------|------------------|------|------|------|------------------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | | \$ 36,000 | | | | \$ 36,000 |
| Equipment | | | | | | |
| Contingency | | | | | | |
| Subtotal | | \$ 36,000 | | | | \$ 36,000 |

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Municipal Buildings

Description: Aquatic Center Generator

Account Number: 90-45-00-8-4890



2023 - 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 \$145,000 for the generators. Additionally, to install two generators, the gas main to the building would have to be upgraded. The \$145,000 doesn't include the cost to upgrade the gas main to the building.

| 5 Year Projected Expenditures | | | | | | |
|-------------------------------|------|------------------|------|------|------|------------------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | | | | | | |
| Equipment | | \$ 84,700 | | | | \$ 84,700 |
| Contingency | | | | | | |
| Subtotal | | \$ 84,700 | | | | \$ 84,700 |

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Municipal Buildings

Description: Public Works Parking Lot

Account Number: 90-45-00-8-4890



2025 - Expand and replace Public Works parking lot, including engineering.

| 5 Year Projected Expenditures | | | | | | |
|--------------------------------------|------|------|-------------------|------|------|-------------------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | \$ 19,800 | | | \$ 19,800 |
| Construction | | | \$ 178,200 | | | \$ 178,200 |
| Equipment | | | | | | |
| Contingency | | | | | | |
| Subtotal | | | \$ 198,000 | | | \$ 198,000 |

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Municipal Buildings

Description: Public Works Building Expansion

Account Number: 90-45-00-8-4890



2025 - Expand Public Works building.

| 5 Year Projected Expenditures | | | | | | |
|-------------------------------|------|------|-------------------|------|------|-------------------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | \$ 59,500 | | | \$ 59,500 |
| Construction | | | \$ 535,500 | | | \$ 535,500 |
| Equipment | | | | | | |
| Contingency | | | | | | |
| Subtotal | | | \$ 595,000 | | | \$ 595,000 |

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

2024 - Replace Interior Village Hall/Police Department Doors
 Village Hall Lobby Restrooms (\$7,040)
 Building Department Lobby (\$3,058)
 Lobby to Barn Double Doors (\$11,880)
 Police Department Garage to building (\$3,630)

| 5 Year Projected Expenditures | | | | | | |
|--------------------------------------|------|------------------|------|------|------|------------------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | | \$ 25,608 | | | | \$ 25,608 |
| Equipment | | | | | | |
| Contingency | | | | | | |
| Subtotal | | \$ 25,608 | | | | \$ 25,608 |

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Municipal Buildings

Description: Village Hall Flooring Replacement

Account Number: 90-45-00-8-4890



2023 - Replace second floor carpet. Work to be performed by a contractor.

2024 - Replace building department carpet. Work to be performed by a contractor.

| 5 Year Projected Expenditures | | | | | | |
|--------------------------------------|------|------------------|------------------|------|------|------------------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | \$ 34,100 | \$ 16,500 | | | \$ 50,600 |
| Construction | | | | | | |
| Equipment | | | | | | |
| Contingency | | | | | | |
| Subtotal | | \$ 34,100 | \$ 16,500 | | | \$ 50,600 |

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative



Fund: Capital Improvement Plan

Department: Municipal Buildings

Description: Village Hall ADA Ramp Replacement

Account Number: 90-45-00-8-4890

2024 - Replace and re-design Village Hall ADA ramp.

| 5 Year Projected Expenditures | | | | | | |
|-------------------------------|------|-------------------|------|------|------|-------------------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | \$ 14,823 | | | | \$ 14,823 |
| Construction | | \$ 133,400 | | | | \$ 133,400 |
| Equipment | | | | | | |
| Contingency | | | | | | |
| Subtotal | | \$ 148,223 | | | | \$ 148,223 |

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Municipal Buildings

Description: Public Works Roof Replacement

Account Number: 90-45-00-8-4890



2024 - 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 | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | | \$ 300,000 | | | | \$ 300,000 |
| Equipment | | | | | | |
| Contingency | | | | | | |
| Subtotal | | \$ 300,000 | | | | \$ 300,000 |

CAPITAL IMPROVEMENT PROJECT

#REF!

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 | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | | | \$ 21,010 | | | \$ 21,010 |
| Equipment | | | | | | |
| Contingency | | | | | | |
| Subtotal | | | \$ 21,010 | | | \$ 21,010 |

CAPITAL IMPROVEMENT PROJECT

#REF!

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 | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | | | | | | |
| Equipment | | | \$ 12,254 | | | \$ 12,254 |
| Contingency | | | | | | |
| Subtotal | | | \$ 12,254 | | | \$ 12,254 |

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. Squad cars are generally replaced every 4 years and/or approximately 100,000 miles.

| 5 Year Projected Expenditures | | | | | | |
|-------------------------------|------|------------------|------------------|------------------|------------------|-------------------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | | | | | | |
| Equipment | | \$ 72,000 | \$ 72,000 | \$ 72,000 | \$ 36,000 | \$ 252,000 |
| Contingency | | | | | | |
| Subtotal | | \$ 72,000 | \$ 72,000 | \$ 72,000 | \$ 36,000 | \$ 252,000 |

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 | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL | |
| Land | | | | | | | |
| Professional Services | | | | | | | |
| Construction | | | | | | | |
| Equipment | | \$ 6,200 | \$ 6,200 | \$ 6,200 | \$ 6,200 | \$ 24,800 | |
| Contingency | | | | | | | |
| Subtotal | | \$ 6,200 | \$ 6,200 | \$ 6,200 | \$ 6,200 | \$ 24,800 | |

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 | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | | | | | | |
| Equipment | | \$ 30,000 | | | | \$ 30,000 |
| Contingency | | | | | | |
| Subtotal | | \$ 30,000 | | | | \$ 30,000 |

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 | 2023 | 2024 | 2025 | 2026 | 2027 | 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: EOP Drill Consultation and Services
Account Number: 90-20-00-8-4890



The Hawthorn Woods Emergency Management Agency (EMA) has an established Emergency Operations Plan (EOP). In order to do a full scale drill involving the Hawthorn Woods Crisis Response team and surrounding area emergency response partners the EMA would like to hire a consultant to assist with the design and implementation of such a drill.

| 5 Year Projected Expenditures | | | | | | |
|--------------------------------------|------|-----------------|------|------|------|-----------------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | 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: 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 | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | | | | | | |
| Equipment | | | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 45,000 |
| Contingency | | | | | | |
| Subtotal | | | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 45,000 |

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 | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL | |
| Land | | | | | | | |
| Professional Services | | | | | | | |
| Construction | | | | | | | |
| Equipment | \$ 16,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 40,000 | |
| Contingency | | | | | | | |
| Subtotal | \$ 16,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 40,000 | |

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Public Works

Description: Trucks

Account Number: 90-40-00-8-4890



2023 - Purchase a 1 ton utility dump truck (\$160,000) to replace 811 and a 2-ton truck (\$200,000) to replace 821.
 2024 - Purchase a pick up truck (\$46,200) to replace 804
 2025 - Purchase a pick up truck (\$46,200) to replace 10
 2026 - Purchases a pick up truck (\$46,200) to expand fleet

| 5 Year Projected Expenditures | | | | | | |
|--------------------------------------|------|-------------------|------------------|------------------|------------------|-------------------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | | | | | | |
| Equipment | | \$ 360,000 | \$ 46,200 | \$ 46,200 | \$ 46,200 | \$ 498,600 |
| Contingency | | | | | | |
| Subtotal | | \$ 360,000 | \$ 46,200 | \$ 46,200 | \$ 46,200 | \$ 498,600 |

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Public Works

Description: Endloader (replacement)

Account Number: 90-40-00-8-4890



2024 - Replace existing endloader. Estimated replacement useful life is 12 years and it will be 18 years old at time of recommended replacement.

| 5 Year Projected Expenditures | | | | | | |
|-------------------------------|------|-------------------|------|------|------|-------------------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | | | | | | |
| Equipment | | \$ 212,500 | | | | \$ 212,500 |
| Contingency | | | | | | |
| Subtotal | | \$ 212,500 | | | | \$ 212,500 |

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Public Works

Description: Backhoe

Account Number: 90-40-00-8-4890



2022 - Purchase a backhoe to replace the Village's backhoe that is 30 years old IN 2022. This piece of equipment has an estimated projected useful life of 12 years.

| 5 Year Projected Expenditures | | | | | | |
|--------------------------------------|------|------|-------------------|------|------|-------------------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | | | | | | |
| Equipment | | | \$ 137,500 | | | \$ 137,500 |
| Contingency | | | | | | |
| Subtotal | | | \$ 137,500 | | | \$ 137,500 |

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 | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land (Trees & Plantings) | \$ | 4,000 | \$ 4,000 | \$ 5,000 | \$ 15,000 | \$ 29,000 |
| Professional Services | \$ | 4,000 | \$ 2,500 | \$ 2,500 | | \$ 2,000 |
| Construction (Boardwalks) | \$ | 8,000 | \$ 4,000 | \$ 2,500 | | \$ 10,000 |
| Equipment | \$ | 3,000 | \$ 2,500 | \$ 2,500 | | \$ 2,000 |
| Contingency | \$ | 1,000 | | | | \$ 2,000 |
| Subtotal | \$ | 20,000 | \$ 13,000 | \$ 12,500 | \$ 15,000 | \$ 45,000 |

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 | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | \$ 128,000 | \$ 128,000 | \$ 128,000 | \$ 128,000 | \$ 128,000 | \$ 640,000 |
| Equipment | | | | | | |
| Contingency | | | | | | |
| Subtotal | \$ 128,000 | \$ 128,000 | \$ 128,000 | \$ 128,000 | \$ 128,000 | \$ 640,000 |

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Parks

Description: Heritage Oaks Park

Account Number: 90-11-00-8-4890

2023 - Resurface basketball court
 2024 - Tuck-point retaining wall
 2025 - Enlarge soccer fields

| 5 Year Projected Expenditures | | | | | | |
|-------------------------------|------|-----------------|------------------|------------------|------------------|------------------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | \$ 18,750 | \$ 18,750 |
| Construction | | \$ 6,000 | \$ 17,000 | \$ 5,800 | | \$ 28,800 |
| Equipment | | | | \$ 7,485 | | \$ 7,485 |
| Contingency | | | | | | |
| Subtotal | | \$ 6,000 | \$ 17,000 | \$ 13,285 | \$ 18,750 | \$ 55,035 |

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 | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | \$ 15,000 | | | | | \$ 15,000 |
| Construction | | | | | | |
| Equipment | | | | | | |
| Contingency | | | | | | |
| Subtotal | \$ 15,000 | | | | | \$ 15,000 |

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative



Fund: Capital Improvement Plan

Department: Parks

Description: Equipment Replacement

Account Number: 90-11-00-8-4890

2021 - 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.

2024 John Deere 50G Mini Excavator

| 5 Year Projected Expenditures | | | | | | |
|-------------------------------|------|------------------|------------------|------|------|------------------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | | | | | | |
| Equipment | | \$ 15,800 | \$ 45,000 | | | \$ 60,800 |
| Contingency | | | | | | |
| Subtotal | | \$ 15,800 | \$ 45,000 | | | \$ 60,800 |

CAPITAL BUDGET PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Parks

Description: Tennis Court Repairs

Account Number: 90-11-00-8-4890



2023 - Resurface and repair 2 tennis courts at Heritage Oaks Park
 2024 - Resurface and repair 2 tennis courts at Highview Park
 2025 - Resurface 2 tennis courts at Bridlewoods Park and 2 tennis courts at Community Park.

| 5 Year Projected Expenditures | | | | | | |
|--------------------------------------|------|-----------|-----------|-----------|----------|-----------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | | \$ 14,000 | \$ 28,000 | \$ 16,000 | \$ 9,000 | \$ 67,000 |
| Equipment | | | | | | |
| Contingency | | | | | | |
| Subtotal | | \$ 14,000 | \$ 28,000 | \$ 16,000 | \$ 9,000 | \$ 67,000 |

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



2021 - Purchase 72" round tables.

| 5 Year Projected Expenditures | | | | | | |
|-------------------------------|------|-----------------|------|------|------|-----------------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | | | | | | |
| Equipment | | \$ 9,000 | | | | \$ 9,000 |
| Contingency | | | | | | |
| Subtotal | | \$ 9,000 | | | | \$ 9,000 |

CAPITAL BUDGET PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Parks

Description: Metal Park Picnic Tables

Account Number: 90-11-00-8-4890



2023 - Replace 8 picnic tables
 2024 - Replace 8 picnic tables

| 5 Year Projected Expenditures | | | | | | |
|-------------------------------|------|-----------------|-----------------|-----------------|------|------------------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | | | | | | |
| Equipment | | \$ 5,120 | \$ 5,120 | \$ 5,120 | | \$ 15,360 |
| Contingency | | | | | | |
| Subtotal | | \$ 5,120 | \$ 5,120 | \$ 5,120 | | \$ 15,360 |

CAPITAL BUDGET PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Parks

Description: Community Park Parking Lot Renovation

Account Number: 90-11-00-8-4890



The Breakdown of this fee structure is to secure professional design services and potential land survey or soil testing.

| Expense Category | 5 Year Projected Expenditures | | | | | TOTAL |
|------------------------------|-------------------------------|----------|----------|------|------|-----------|
| | 2023 | 2024 | 2025 | 2026 | 2027 | |
| Land | | | | | | |
| Professional Services | \$ 7,800 | \$ 7,800 | \$ 4,500 | | | \$ 20,100 |
| Construction | | | | | | |
| Equipment | | | | | | |
| Contingency | | | | | | |
| Subtotal | \$ 7,800 | \$ 7,800 | \$ 4,500 | | | \$ 20,100 |

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Roads, Drainage, & Rights of Ways

Description: Road Program (resurfacing/ribbons)

Account Number: 28-00-00-5-3810



2023 - Rebuild Illinois funding will be utilized for design engineering (approximately \$27,770) in 2022 and for construction and construction engineering in 2023 (\$498,000).

| 5 Year Projected Expenditures | | | | | | |
|--------------------------------------|-------------------|------|------|------|------|-------------------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | \$ 498,000 | | | | | \$ 498,000 |
| Equipment | | | | | | |
| Contingency | | | | | | |
| Subtotal | \$ 498,000 | | | | | \$ 498,000 |

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Roads, Drainage, & Rights of Ways

Description: Road Program (resurfacing/ribbons)

Account Number: 90-27-00-8-4890



2023 - 2027 - 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.

The Village's engineering consultant will prepare an update to the pavement management report in 2022.

| 5 Year Projected Expenditures | | | | | | |
|--------------------------------------|------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | \$ - | \$ 720,000 | \$ 720,000 | \$ 720,000 | \$ 720,000 | \$ 2,880,000 |
| Equipment | | | | | | |
| Contingency | | | | | | |
| Subtotal | | \$ 720,000 | \$ 720,000 | \$ 720,000 | \$ 720,000 | \$ 2,880,000 |

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Roads, Drainage, & Rights of Ways

Description: Road Program (routine maintenance)

Account Number: 90-27-00-8-4890



2023 - 2027 - 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.

| 5 Year Projected Expenditures | | | | | | |
|--------------------------------------|------|------------|------------|------------|------------|------------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | \$ - | \$ 180,000 | \$ 180,000 | \$ 180,000 | \$ 180,000 | \$ 720,000 |
| Equipment | | | | | | |
| Contingency | | | | | | |
| Subtotal | | \$ 180,000 | \$ 180,000 | \$ 180,000 | \$ 180,000 | \$ 720,000 |

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Roads, Drainage, & Rights of Ways

Description: Indian Creek Road Project (LCCOM funded)

Account Number: 90-28-00-8-4890



Indian Creek is included for recommendation to be funded with STP funds through the Lake County Council of Mayors in 2026 with 80% or the costs being paid for with STP funds. Requested funding is \$242,000 with the Village's portion being \$60,500.

| 5 Year Projected Expenditures | | | | | | |
|--------------------------------------|------|------|------------------|-------------------|------|-------------------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | \$ 13,750 | \$ 13,750 | | \$ 27,500 |
| Construction | | | | \$ 275,000 | | \$ 275,000 |
| Equipment | | | | | | |
| Contingency | | | | | | |
| Subtotal | | | \$ 13,750 | \$ 288,750 | | \$ 302,500 |

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 \$312,400 with the Village's portion expected to be \$78,100.

The Village pays 100% of design and construction engineering upfront (\$28,400) with IDOT reimbursing the Village 80% (\$21,300) and IDOT pay 100% of construction with the Village reimbursing IDOT the Village's share of 20% (\$71,000).

| 5 Year Projected Expenditures | | | | | | |
|--------------------------------------|------|------|-----------|------------|------|------------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | \$ 39,050 | \$ 39,050 | | \$ 78,100 |
| Construction | | | | \$ 312,400 | | \$ 312,400 |
| Equipment | | | | | | |
| Contingency | | | | | | |
| Subtotal | | | \$ 39,050 | \$ 351,450 | | \$ 390,500 |

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 | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 50,000 |
| Equipment | | | | | | |
| 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 in 2023 until the Village collects new road funding for future project. The Village's engineering consultant will prepare an update to the pavement management report in 2022.

| 5 Year Projected Expenditures | | | | | | |
|--------------------------------------|-----------|------|------|------|------|-----------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | \$ 25,000 | | | | | \$ 25,000 |
| Equipment | | | | | | |
| Contingency | | | | | | |
| Subtotal | \$ 25,000 | | | | | \$ 25,000 |

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



If a sustainable funding source is obtained, street patching will be included in Routine Maintenance.

| 5 Year Projected Expenditures | | | | | | |
|--------------------------------------|-----------|------|------|------|------|-----------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | \$ 50,000 | | | | | \$ 50,000 |
| Equipment | | | | | | |
| Contingency | | | | | | |
| Subtotal | \$ 50,000 | | | | | \$ 50,000 |

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative



Fund: Motor Fuel Tax

Department: Roads, Drainage, & Rights of Ways

Description: Pavement Marking

Account Number: 28-00-00-3-4153

Apply latex pavement marking for stop bars, center lines and division markings in streets.

| 5 Year Projected Expenditures | | | | | | | | | |
|-------------------------------|----------|----------|----------|----------|----------|-----------|--|--|--|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL | | | |
| Land | | | | | | | | | |
| Professional Services | | | | | | | | | |
| Construction | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 25,000 | | | |
| Equipment | | | | | | | | | |
| Contingency | | | | | | | | | |
| Subtotal | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 25,000 | | | |

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Roads, Drainage, & Rights of Ways

Description: Midlothian/Gilmer Bike Path (20% Match)

Account Number: 90-28-00-8-4890



Construct bike path from Gilmer/Midlothian intersection northwest to Schwerman Road and southwest to south of Hawthorn Hills entrance on both sides of Midlothian Road. Bike path will be constructed with LCDOT intersection improvements with the Village paying a 20% match. The bid cost for acquisition, design engineering and construction engineering was expected to be \$174,000 and can be paid over three years starting in 2021. To our knowledge, there has been a \$1263 increase in our cost thus far that will be split between years 2022 and 2023. Additionally, Pulte is responsible for the cost of the portion at their commercial property and will pay the Village approximately \$11,432.

| 5 Year Projected Expenditures | | | | | | |
|-------------------------------|------------------|------|------|------|------|------------------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | \$ 59,123 | | | | | \$ 59,123 |
| Equipment | | | | | | |
| Contingency | | | | | | |
| Subtotal | \$ 59,123 | | | | | \$ 59,123 |

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 | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | | \$ 10,000 | | | | \$ 10,000 |
| Equipment | | | | | | |
| Contingency | | | | | | |
| Subtotal | | \$ 10,000 | | | | \$ 10,000 |

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



2024 - Pheasant Run Storm Sewer - concrete pipe failing at the joints.
 2025 - Lakeview Storm - corrugated metal pipe, rusting and deteriorating, causes sink holes to form.

| 5 Year Projected Expenditures | | | | | | |
|--------------------------------------|------|------------|------------|------|------|------------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | \$ 25,000 | \$ 39,700 | | | \$ 64,700 |
| Construction | | \$ 250,000 | \$ 397,000 | | | \$ 647,000 |
| Equipment | | | | | | |
| Contingency | | | | | | |
| Subtotal | | \$ 275,000 | \$ 436,700 | | | \$ 711,700 |

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Roads, Drainage, & Rights of Ways

Description: Misc. Culvert Replacement

Account Number: 90-28-00-8-4890



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)
- 2025 - Washitay (three 38" x 55" culverts)
- 2026 - Mark Lane (four 36" x 48" culverts)
- 2027 - Elm Drive (four 52" x 36" culverts)
- 2028 - Lisa Lane (two 15" culverts) and Deer Point (one 24" culvert)

| 5 Year Projected Expenditures | | | | | | |
|--------------------------------------|------|------------|------------|------------|------------|--------------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | \$ 32,500 | \$ 82,000 | \$ 77,500 | \$ 85,600 | \$ 277,600 |
| Construction | | \$ 150,000 | \$ 480,000 | \$ 450,000 | \$ 564,000 | \$ 1,644,000 |
| Equipment | | | | | | |
| Contingency | | | | | | |
| Subtotal | | \$ 182,500 | \$ 562,000 | \$ 527,500 | \$ 649,600 | \$ 1,921,600 |

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 Deerpointe, Darlington (north) and North Trail.

| 5 Year Projected Expenditures | | | | | | |
|-------------------------------|------|------------------|------|------|------|------------------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | | \$ 25,000 | | | | \$ 25,000 |
| Equipment | | | | | | |
| Contingency | | | | | | |
| Subtotal | | \$ 25,000 | | | | \$ 25,000 |

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Roads, Drainage, & Rights of Ways

Description: Indian Creek Stream Bank Stabilization

Account Number: 90-28-00-8-4890



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 | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | | \$ 275,000 | | | | \$ 275,000 |
| Equipment | | | | | | |
| Contingency | | | | | | |
| Subtotal | | \$ 275,000 | | | | \$ 275,000 |

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 copiers and pays a quarterly fee for the service.

| 5 Year Projected Expenditures | | | | | | |
|-------------------------------|------------------|------------------|------------------|------------------|------|------------------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | | | | | | |
| Equipment | \$ 11,029 | \$ 11,029 | \$ 11,580 | \$ 11,580 | | \$ 45,218 |
| Contingency | | | | | | |
| Subtotal | \$ 11,029 | \$ 11,029 | \$ 11,580 | \$ 11,580 | | \$ 45,218 |

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 | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | | | | | | |
| Equipment | \$ 11,543 | \$ 11,543 | \$ 11,543 | | | \$ 34,629 |
| Contingency | | | | | | |
| Subtotal | \$ 11,543 | \$ 11,543 | \$ 11,543 | | | \$ 34,629 |

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 | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | | | | | | |
| Equipment | | \$ 100,000 | | | | \$ 100,000 |
| Contingency | | | | | | |
| Subtotal | | \$ 100,000 | | | | \$ 100,000 |

CAPITAL IMPROVEMENT PROJECT Supplemental Narrative

Fund: Capital Improvement Plan

Department: Sewer

Description: Pump Replacement

Account Number: 12-00-00-8-4891

2023 - Replace one of the pumps at the School lift station.

| 5 Year Projected Expenditures | | | | | | |
|-------------------------------|-----------|------|------|------|------|-----------|
| Expense Category | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
| Land | | | | | | |
| Professional Services | | | | | | |
| Construction | | | | | | |
| Equipment | \$ 30,000 | | | | | \$ 30,000 |
| Contingency | | | | | | |
| Subtotal | \$ 30,000 | | | | | \$ 30,000 |

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 | | | |
| <i>Furnaces and Air Conditioners</i> | | | |
| Furnace #1 (Pump Room) | 91%AFUE Nat Gas Furnace | 2007 | TempStar |
| Furnace #2 (Com. Rm Supply Rm.) | 91%AFUE Nat Gas Furnace | 2007 | TempStar |
| Furnace #3 (Com. Rm Supply Rm.) | 91%AFUE Nat Gas Furnace | 2007 | TempStar |
| Furnace #4 (East com. Rm. Closet) | 91%AFUE Nat Gas Furnace | 2007 | TempStar |
| Men's Locker Room Heater | 5kw electric space heater | 2007 | Dayton |
| Women's Locker Room Heater | 5kw electric space heater | 2007 | Dayton |
| Mechanical Room Heater | 5kw electric space heater | 2007 | Dayton |
| Pump Room Heater | 84% AFUE Furnace | 2007 | Reznor |
| Air Conditioner #1 | R410a AC Unit - 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 | | | |
| <i>Variable Frequency Drives</i> | | | |
| Speed Slide VFD | Variable Frequency Drive | 2010 | Danfoss |
| Flume Slide VFD | Variable Frequency Drive | 2010 | Danfoss |
| Feature VFD | Variable Frequency Drive | 2010 | Danfoss |
| Activity Pool VFD | Variable Frequency Drive | 2010 | Danfoss |
| Lap Pool VFD | Variable Frequency Drive | 2010 | Danfoss |

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 |
| <i>Lift Pumps</i> | | | |
| 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 |
| <i>PD Booking Room Air Conditioner</i> | 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

| <u>Vehicle/Equipment</u> | <u>Year</u> | <u>Make and Model</u> | <u>Est. New Replacement Cost</u> | <u>Est. Replacement Year</u> | <u>Est. Replacement Useful Life</u> | <u>Annual Replacement Saving Required</u> |
|--------------------------------|-------------|-----------------------------|----------------------------------|------------------------------|-------------------------------------|---|
| 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 DUALY 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 UTILITY | 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

| <u>Vehicle/Equipment</u> | <u>Year</u> | <u>Make and Model</u> | <u>Est. New Replacement Cost</u> | <u>Est. Replacement Year</u> | <u>Est. Replacement Useful Life</u> | <u>Annual Replacement Saving Required</u> |
|--------------------------|-------------|-----------------------|----------------------------------|------------------------------|-------------------------------------|---|
| 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

| <u>Vehicle/Equipment</u> | <u>Year</u> | <u>Make and Model</u> | <u>Est. New Replacement Cost</u> | <u>Est. Replacement Year</u> | <u>Est. Replacement Useful Life</u> | <u>Annual Replacement Saving Required</u> |
|------------------------------------|-------------|-----------------------|----------------------------------|------------------------------|-------------------------------------|---|
| <u>POLICE DEPARTMENT</u> | | | | | | |
| <u>COMMUNITY DEV. DEPT.</u> | | | | | | |
| BD SUV | 2013 | DODGE DURANGO | \$ 35,000 | 2020 | 7 | \$ 5,000 |
| <u>PARKS DEPT.</u> | | | | | | |
| 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 |
| <u>ADMINISTRATION DEPT.</u> | | | | | | |
| | | | | | | |

ANNUAL VEHICLE & EQUIPMENT REPLACEMENT COST

\$ 227,769



RESERVE FUND



RESERVE FUND

| 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 | Budget Fiscal Year Ended 12/31/2022 | | Proposed | |
|---|---|---|---|---|----------------------------------|------------------|------------------|
| | | | | | | 2023 | 2024 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | Total Cash Transfers | - | - |
| 2,083,031 | 2,205,319 | 2,484,926 | 2,799,663 | 3,032,963 | General Fund Bal. @ 12/31 | 3,175,340 | 3,627,654 |
| 51% | 51% | 58% | 63% | 63% | % of Next Year's Budget | 65% | 75% |

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 35% of the next years' operating budget in reserves. The projected fund balance at the end of Fiscal Year 2023 is 62%. 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 35% of the following year's expenditure budget.