



2026 APPROVED BUDGET

VILLAGE OF HAWTHORN WOODS, ILLINOIS
ANNUAL OPERATING BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2026
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2 LAGOON DRIVE - HAWTHORN WOODS, ILLINOIS 60047 - (847) 438-5500 FAX 847-438-1459

October 13, 2025

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

Planning for the 2026 Budget began in early summer this year and we have had more requests to fund Village governmental initiatives than we have revenue generated to support those requests. To provide a balanced budget for the community, the Budget team, comprised of COO Newton, CFO/Village Clerk Koprowski, and Finance Office Manager Russell, began second round of reviews to cut additional funding requests. While that work will never earn anyone a popularity contest, our efficiency produced the document presented this month with a balanced budget.

From the State of Illinois, we will realize some financial losses in revenue. To offset a major revenue loss, Hawthorn Woods has placed itself in a ready position to implement a local 1% grocery tax to be in place for future grocers.

Hawthorn Woods continues to grow in population and services. Village Hall is crowded, and that takes a toll on us during cold and flu season. Conversations in person with residents or on the phone are in a shared space, often with conflicting volumes. We are tasked with a greater need for services as new residents continue to move to Hawthorn Woods in our new neighborhood developments. With the 2020 census reporting a 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 plan future expansion, both in physical space and in Human Resources, where necessary, to continue serving Hawthorn Woods, one of the fastest growing communities in Lake County.

We are working on some very promising commercial developments in 2025 that may begin the trajectory toward additional retail tax growth opportunities that will be necessary to sustain our growing demands. Our focus this year is getting the entitlements ready for 2026 construction projects.

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 2026 to ensure that this planned budget provides the means to maintain and support our

essential Village programs and services, while recommitting our responsibility to protect the Village's fund balance reserves as required by ordinance.

Financial Analysis

Last year, on the suggestion of our auditors, the Village Board approved a budget amendment moving the three sections of the Parks & Recreation Fund to the General Fund. Those sections included in the General Fund budget are Parks & Recreation Administration, Recreation Programs, and Parks & Recreation Maintenance. This change to our budget provides a solution for the lack of revenues needed to sustain a Parks & Recreation separate fund which showed a negative balance deficit of nearly one million dollars. The Special Recreation section remains a separate restricted fund. This allows the Village to provide transparent reporting related to this restricted fund to serve the all-abilities inclusion mandate.

In 2026, we are continuing to allocate property taxes to our Road Program Fund, to designate our investment in our Pave the Way infrastructure road project. We are also leveraging our Motor Fuel Tax funds to assist with our Pavement Management Report. Both of these funds are restricted by ordinance and state statutes.

Additionally, we face the challenge of accessibility of water and sewer capacity to support economic development and the cost of recapture agreements that encumber some downtown properties. The need to service our municipal properties remains a priority to ensure commercial and business development can be attracted to Hawthorn Woods.

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. Our housing projects continue to increase the Village population counts each month. We now have more infrastructure to manage and more people to serve. Even with this incredible growth, we still only employ 40 full-time employees, which is half the staff of what comparable communities operate with the same population. It is extraordinary the number of services, programs, events, safety, transportation needs, and assistance we can produce with such a small group of dedicated professionals. We are small, but mighty!

Hawthorn Woods has aging infrastructure which has reached its lifespan, and significant culvert work will need to be addressed to repair outdated, corrugated, failing metal piping that needs to be replaced with concrete culverts under our roads and in some of our older residential developments. The Village has identified significant areas to be addressed now that the road referendum funding is in place and being collected. In 2024, the Indian Creek metal corrugated culvert was replaced with a concrete box culvert, making a significant infrastructure improvement in both drainage and safety areas. In 2025, we completed our road resurfacing projects as detailed in the Christopher Burke engineering report, with our planned neighborhood streets completed this summer. We also finished the Community Park parking lot reconstruction project, and we finalized plans for the cold storage facility at Public Works. We still have our vehicles sitting in the elements both at the Public Works Building and the Police Department as we consider future building needs to house our investment in cars and trucks.

New in the fall of 2025, the Village is utilizing an innovative technique to expand the life of our roadway network with the application of a rejuvenator product to seal the newly paved roads in town. We are using the restricted road referendum funds to initiate a new management program to maintain the roadway network in Hawthorn Woods. In the past, the Village did not have enough funds to maintain the roadway network.

In other matters regarding legal land use issues, the Village continues to expend funds needed to secure our legal position in these matters.

In this proposed 2026 budget, we note a trend where commodities are increasing at a pace higher than revenues. The Village budget thoughtfully anticipates conservative estimates of the state revenue stream and has slowed our budget expenditures to a tightly controlled core-services only mode. Until revenues become available through additional sales tax opportunities, the budget reflects conservative expenditures to maintain municipal operations next year.

Along with our restricted Road Referendum funding source, the Village is working hard to keep up with the rising costs of goods and service deliverables for our residents. The cost of concrete has significantly affected our project estimates. We are hopeful for stabilization of roadway materials as we continue our resurfacing projects next year. This is the main reason why we are utilizing more of our Motor Fuel Tax funds to maintain and repair our roads. We are conducting patching in-house and purchasing asphalt on an as needed basis for pothole repair on our older streets.

Our operating expenses are discussed by each line item and defended against a zero-based priority budgeting process. Our financial forecast for Fiscal Year 2026 is focused on sustainability and conservatively moving our infrastructure and services forward. We will work tirelessly to keep our budget balanced, trending toward a model with rising costs of commodities with flat revenues.

Budget Overview

After exhaustive teamwork, the Village's total budget is balanced for 2026. General Fund budgeted revenues are forecasted at \$6,427,909 and budgeted expenditures are estimated at \$6,096,257; operating transfers to Road Program at \$100,000, the Capital Improvement Fund at, and the Sewer Fund are planned at \$142,999, and the resulting in a planned net change in fund balance of \$88,653. Activities recorded in the General Fund include Elected Officials, Administration, Legal, Village Clerk, Risk Management, Human Resources, Technology, Finance, Engineering, Parks & Recreation Administration, Recreation Programs, Parks & Recreation Maintenance, Police, Police Pension Contribution, Police Commission and Public Works.

Please note that any revenues realized that exceed expenditures is the funding source for our Capital Improvement Plan (CIP), which funds our Police Department vehicles, Public Works snowplow trucks, and Community Development vehicles for that Fiscal Year's CIP.

The chart below demonstrates a ten-year fund balance trend:

	Actual Fiscal Year Ended 12/31/2015	Actual Fiscal Year Ended 12/31/2016	Actual Fiscal Year Ended 12/31/2017	Actual Fiscal Year Ended 12/31/2018	Actual Fiscal Year Ended 12/31/2019	Actual Fiscal Year Ended 12/31/2020	Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Estimated Fiscal Year Ended 12/31/2025
Net Change in Fund Balance	\$ 255,736	\$ (725,188)	\$ 95,605	\$ 513,180	\$ 122,289	\$ 279,608	\$ 314,737	\$ 1,961,790	\$ 384,134	\$ (1,146,796)	\$ (1,562,867)
Fund Balance	\$2,199,434	\$ 1,474,246	\$ 1,569,851	\$ 2,083,031	\$ 2,205,320	\$ 2,484,926	\$ 2,799,662	\$ 4,761,451	\$ 5,145,585	\$ 3,998,789	\$ 2,435,922
Fund Balance/Budget %	54%	36%	39%	51%	51%	58%	63%	101%	103%	66%	40%

Source: Audited Financial Statements

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

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

The Village exceeded its forecast in the 2015 operating year; and as of December 31, 2015, a 54% ratio was achieved. As of December 31, 2016, the Fund Balance in the General Fund was 36% 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 ensure compliance with the fund balance policy. Excess reserves, if achieved, may be transferred to the Capital Improvement Fund. For December 31, 2018 and December 31, 2019, the fund balance was 51% for both fiscal years. As of December 31, 2020, the fund balance saw a 7% increase from Fiscal Year 2019 to 58% of the subsequent year's operating budget in Fiscal Year 2020. As of December 31, 2021, the fund balance was 63% of the subsequent year's operating budget and due to the funds received through the CARES act, the Village was able to increase the fund balance. As of December 31, 2022, the fund balance was 101% of the subsequent year's operating budget. The substantial increase in the fund balance for Fiscal Year 2022 is due to the American Rescue Plan Act (ARPA) funds received in September 2021 and September 2022. Although the Village received the first APRA payment in 2021, the funds were recognized on our Annual Comprehensive Financial Report for Fiscal Year 2022. For December 31, 2023, the Village continued with a fund balance that exceeded our recommended percentage with 103%. Due to the transfer of the Administration, Recreation Programs, and Park Maintenance sections from the Parks & Recreation Fund, the ratio decreased to 66% for December 31, 2024.

We estimate a fund balance at the end of 2025 at 40%, which is below ordinance expectations of 50%.

Significant Changes Summarized in the 2026 Budget:

Total headcount will stay the same in Fiscal Year 2026. The Executive Leadership Team continues to work with their departments for succession planning and growing our Village.

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 are included in the priority-based budgeting document. The directors carefully

examined their time allocation to each operating budget priority. Therefore, the 2026 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. We will continue to repay the debt, with interest, in 2027.

There is no change in FTE for Fiscal Year 2026. A detailed analysis can be found starting on page x.

Savings Opportunities:

1. General Fund – Administration is forecasting a \$69,587 savings for salaries due to the retirement of the Chief Administrative Officer.
2. General Fund – Village Clerk is forecasting a \$36,029 savings for salaries due to the reduction of salaries allocated based on the retirement of the Chief Administrative Officer.
3. General Fund – Technology is forecasting a \$18,545 savings for software maintenance and support due to the removal of the BS&A annual fee for 2026. We plan to upgrade our system in Fiscal Year 2026.
4. General Fund – Finance is forecasting a \$12,478 savings in salaries based on the reduction of salaries allocated in Fiscal Year 2026.
5. 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 - \$55,640 additional revenue based upon capturing new growth from new home construction. It is important to note that the 2018 property tax request was 2.1% (CPI), the 2019 property tax levy request was 2.1% (CPI), the 2020 property tax levy request was 1.9%(CPI), the 2021 property tax levy request was 2.3%(CPI), the 2022 property tax levy request was 1.4%(CPI), the 2023 property tax levy request was 7.0% (CPI), the 2024 property tax levy request was 6.5% (CIP), the 2025 property tax levy request was 3.4% (CIP), and the 2026 property tax levy request is 2.9% (CIP).
2. Sales Tax - \$350,000 additional revenue based on estimated actual 2025 results. (Transferred from use tax)
3. State Income Tax - \$38,876 additional revenue based on the Illinois Municipal League (IML) projections. Due to the economic growth of 1.3% state-wide, IML projects an increase in income taxes for Fiscal Year 2026. Due to this fact, the IML per capita forecast estimate increased from \$175.91 to \$180.20.

Forecasted Stagnant/Declining Revenue Sources:

1. Use Tax - \$200,633 decline based on Illinois Municipal League (IML) projections. Based on legislative changes like Leveling the Playing Field Act and converting out-of-state service people from remitting Use Tax to Sales Tax for the specific destination. Due to this fact, the IML per capita forecast estimate decreased from \$25.88 to \$3.74.
2. Utility Tax - \$25,000 decline based on projected actuals for Fiscal Year 2025.
3. Sales Tax Sharing - \$7,000 decline based on projected actuals in Fiscal Year 2025.

Increased Expenditures for Essential Operations:

1. General Fund – Human Resources - \$37,258 increase in total personnel services compared to Fiscal Year 2025 due to the reallocation of salaries for one employee.
2. General Fund – Parks Maintenance - \$31,906 increase in total contractual and personnel services primarily due to increase in our landscape maintenance contractual amount as well as the addition of a new employee for Fiscal Year 2026.
3. General Fund – Police Department - \$51,574 increase in police pension contribution based on the actuary estimate provided by Lauterbach & Amen for Fiscal Year 2026. The exact amount we can contribute will be determined as the year progresses.
4. General Fund – Public Works - \$42,086 in total expenses primarily due to the reallocation of salaries for Public Works' employees as well as the reduction of one full-time employee in Fiscal Year 2026. Instead of hiring a full-time employee, we realized significant savings in hiring a part-time cleaning service.

Significant Changes in Other Funds:

1. Parks & Recreation – In Fiscal Year 2024, the Village Board approved the allocation of reserve funds to the Parks and Recreation Fund to remove the over \$1,000,000 deficit to address the auditors' concerns of a growing deficit. After the removal of the deficit, the Village Board approved the reallocation of budget funds for the Parks & Recreation Administration, Recreation Programs, and Maintenance sections to be moved to the General Fund.

During Fiscal Year 2025, the Village Board approved the re-allocation of limited reserve funds to our Capital Improvement Plan Fund in order to purchase critical police and public works vehicles and address emergency facility needs without borrowing money with loan interest. The reallocation allows the Village to show our residents that we are working to improve our buildings, equipment, and technology. As these funds accumulate annually, we will be in a better financial position to purchase equipment and vehicles as funds accrue and have a funding mechanism established for our 5-year Capital Improvement Plan.

Priority Based Budgeting

A detailed analysis was conducted to prioritize our programs and services in each department. These priorities were reviewed and updated for 2026. 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 2026 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 2026 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	12/31/16	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	12/31/22	12/31/23	12/31/24	12/31/25	Proposed 12/31/26
GENERAL GOVERNMENT											
Administration	3.0	3.0	3.0	3.0	4.0	4.0	4.0	3.0	3.0	2.0	2.0
Finance/Human Resources	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
COMMUNITY DEVELOPMENT											
Planning/Economic Development	1.0	1.0	1.0	1.0	-	-	1.0	1.0	1.0	2.0	2.0
Building & Zoning	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
PARKS AND RECREATION											
Administration	2.0	2.0	2.0	2.0	3.0	3.0	3.0	3.0	3.0	4.0	4.0
Parks Maintenance	3.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.0	2.0	3.0
PUBLIC SAFETY											
Administration	1.0	1.0	1.0	1.0	1.0	1.0	1.0	2.0	2.0	2.0	2.0
Officers	12.0	12.0	12.0	12.0	12.0	12.0	13.0	13.0	13.0	13.0	13.0
PUBLIC WORKS											
Administration	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Maintenance	6.0	6.0	5.0	6.0	6.0	6.0	7.0	7.0	7.0	7.0	6.0
TOTAL	36.0	35.0	34.0	35.0	36.0	36.0	39.0	39.0	40.0	40.0	40.0

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, some of the Village's shared revenues are forecasted to increase in 2026. Likewise, we anticipate the cost of health care and materials and supplies to increase at a higher rate than inflation or CPI index. This 2026 budget includes conservative revenue estimates, based upon the most current information available.

Summary

The Village's finances have improved dramatically during the last ten fiscal years. However, as we celebrate this significant turn-around, there is still much work to be done to achieve our goal of financial security. Major building projects and equipment purchases, as well as staffing needs and staff vehicles, have been put on hold as we have not realized major revenue retention 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 ending December 31, 2026. 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 until we can bring in new revenue sources. In order to keep service at a level of excellence, and initiate priority services such as ADA compliance, streets maintenance, flood control projects, and drainage improvements in the foreseeable future. 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, 2026, Budget document.



Pamela O. Newton MSOL
Chief Operating Officer



Katreina S. Koprowski MBA MSA
Chief Financial Officer

VILLAGE BOARD OF TRUSTEES

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

VILLAGE COMMITTEES AND COMMISSIONS

<p>Board of Police Commissioners Thomas Stevens, Chairperson Joe Blanchette, Secretary Harry Mazzone</p>	<p>Sustainability Committee Mary Kay Kolseth, Chairperson Anne Hurst, Trustee Liaison Kathy Felice Jodi Clute Mahmood Mohiuddin John Bickley Todd Klein Cathy Bayer Farah Laman</p>
<p>Finance Committee Jayne Kosik, Chairperson Jodi McCarthy, Trustee Liaison Kurt Kolseth Anne Hurst Cathy Bayer Rachel DiMaggio</p>	<p>Planning Building and Zoning Commission Jim Merkel, Chairperson Tom Rychlik, Trustee Liaison Teresa Nortillo Audrey Massel Larry Glickman Kurt Preble Dante Tisci Nick Blackshaw</p>
<p>Police Pension Fund Board of Trustees John Tennant, Chairperson Sarah Canada Dennis Hoppe Jennifer Paulus – Retiree Neil Koplitz</p>	<p>Zoning Board of Appeals John Kosik, Chairperson Cathy Bayer, Trustee Liaison Jeff Johnston Harry Schildkraut Pam Scaletta Terry Mills</p>
<p>Hawthorn Woods in Bloom AJ Balsamo, Chairperson James W. Kaiser, Trustee Liaison Bob Riddle Samina Imtiaz Farah Laman Beryl Ibbotson Karen Johanson Appaji Valavala DiAnn Meagher Pam Scaletta Rosey Madulara</p>	

VILLAGE STAFF

Staff Member	Titles	Departmental Responsibility	2025 FTE	2026 FTE	CHANGE
Pamela Newton	Chief Operating Officer	Administration	0.80	0.80	-
		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	0.15	0.15	-		
Kim Stewart	Communications Coordinator	Administration	0.90	0.33	(0.57)
		Parks & Recreation Admin	-	0.34	0.34
		Sewer	0.10	-	(0.10)
		Community Events	-	0.33	0.33
Vacant	Intern	Administration	-	-	-
		Technology			
Danette Russell	Finance Manager	Finance	0.50	0.50	-
		Economic Development	0.05	0.05	-
		Human Resources	0.10	0.10	-
		Risk Management	0.05	0.05	-
	Deputy Manager	Aquatic Center	0.20	0.20	-
		Sewer	0.10	0.10	-
Katreina Koprowski	Chief Financial Officer	Administration	0.10	0.10	-
		Finance	0.30	0.30	-
	Director of Human Resources	Economic Development	0.10	0.10	-
		Human Resources	0.15	0.15	-
	Risk Management Director	Risk Management	0.05	0.05	-
	Village Clerk	Village Clerk	0.30	0.30	-
		Technology			
		Aquatic Center	-	-	-
		Sewer	-	-	-
	Erica De Luca	Human Resources Specialist Risk Management Manager	Finance	-	0.10
Human Resources			-	0.45	0.45
Risk Management			-	0.45	0.45
Vacant	Intern	Finance	-	-	-

VILLAGE STAFF – CONTINUED

Staff Member	Titles	Departmental Responsibility	2025 FTE	2026 FTE	CHANGE
John Malcolm	Director of Public Safety/Interim Chief of Police	Police	1.00	1.00	-
Sarah Canada	Deputy Chief	Police	1.00	1.00	-
John Tennant	Sergeant	Police	1.00	1.00	-
Anthony Cortez	Sergeant	Police	1.00	1.00	-
Michael Behan III	Sergeant	Police	1.00	1.00	-
Donald Rathje	Sergeant	Police	1.00	1.00	-
Armando Escamilla	Patrol Officer	Police	1.00	1.00	-
Michael Rossini	Patrol Officer	Police	1.00	1.00	-
Brian Cvitkovich	Patrol Officer	Police	1.00	1.00	-
Patrick Pagliuco	Patrol Officer	Police	1.00	1.00	-
Jacobo Hernandez, Jr	Patrol Officer	Police	1.00	1.00	-
David Carrillo, Jr	Patrol Officer	Police	1.00	1.00	-
Mary Tesinsky	Patrol Officer	Police	1.00	1.00	-
Ramon Carreno	Patrol Officer	Police	1.00	1.00	-
Gabriela Kakareko	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	-	0.15	0.15
		Economic Development	0.20	0.10	(0.10)
		Aquatic Center	0.05	0.05	-
		Sewer	0.15	0.10	(0.05)
Logan Albanese	Superintendent - Public Works	Public Works	0.50	0.30	(0.20)
	Superintendent - Parks & Recreation	Parks Maintenance	0.30	0.25	(0.05)
		Aquatic Center	0.05	0.05	-
		Sewer	0.15	0.10	(0.05)
		Motor Fuel Tax	-	0.30	0.30
Vacant	Crew Leader - Facilities & Utilities	Public Works	0.55	0.50	(0.05)
		Community Events	0.05	0.05	-
		Aquatic Center	0.20	0.20	-
		Sewer	0.20	0.15	(0.05)
		Parks Maintenance	-	0.10	0.10
Jeff Nebel	Specialist III - Facilities & Utilities	Public Works	0.55	0.50	(0.05)
		Community Events	0.05	0.05	-
		Aquatic Center	0.20	0.20	-
		Sewer	0.20	0.15	(0.05)
		Parks Maintenance	-	0.10	0.10
Joseph Wilk	Specialist II - Streets Maintenance	Public Works	0.25	0.45	0.20
		Motor Fuel Tax	0.75	0.55	(0.20)
Eric Olsen	Specialist II - Streets & Facilities	Sewer	0.25	0.45	0.20
		Motor Fuel Tax	0.75	0.55	(0.20)
Brian Wadkins	Crew Leader - Streets Maintenance	Public Works	0.25	0.45	0.20
		Motor Fuel Tax	0.75	0.55	(0.20)
Justen Schroeder	Divisions Manager	Public Works	0.25	0.45	0.20
		Motor Fuel Tax	0.75	0.55	(0.20)

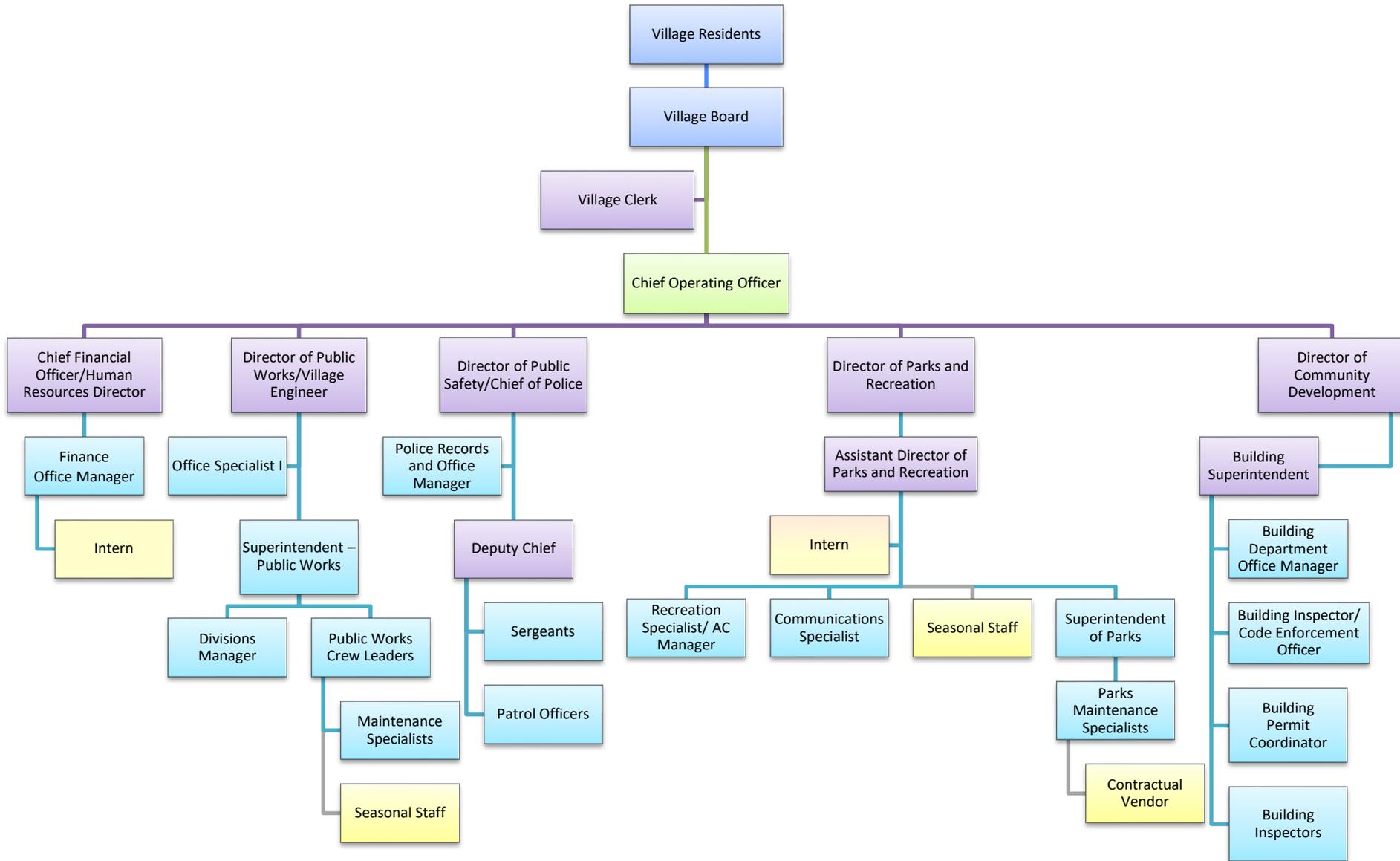
VILLAGE STAFF - CONTINUED

Staff Member	Titles	Departmental Responsibility	2025 FTE	2026 FTE	CHANGE
Kelley Foster	Office Specialist	Public Works	1.00	0.85	(0.15)
		Motor Fuel Tax	-	0.15	0.15
Todd Knoll	Crew Leader - Fleet	Public Works	0.70	0.60	(0.10)
		Police	0.15	0.25	0.10
		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	-
Dan Macias	Building Department Superintendent	Planning, Building & Zoning	0.60	0.60	-
		Economic Development	0.40	0.40	-
Joe Soucek	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	-
Eileene Anderson	Building Permit Coordinator	Planning, Building & Zoning	1.00	1.00	-
Vacant	Intern - Building and Zoning	Planning, Building & Zoning	-	-	-
Amy Mason	Director of Parks & Recreation	Parks & Recreation Admin.	0.50	0.50	-
		Parks Maintenance	0.10	0.10	-
		Community Events	0.30	0.30	-
		Aquatic Center	0.10	0.10	-
Ryan Mathy	Assistant Director of Parks & Recreation	Parks & Recreation Admin.	0.10	0.10	-
		Parks Maintenance	0.70	0.70	-
		Community Events	0.10	0.10	-
		Aquatic Center	0.10	0.10	-
Jennifer Sprow	Recreation Manager	Parks & Recreation Admin.	0.30	0.30	-
		Community Events	0.70	0.70	-
John Sanchez	Parks Maintenance Specialist III	Parks Maintenance	1.00	1.00	-
		Public Works	-	-	-
Taylor Sumerix	Mechanical Maintenance Specialist II	Parks Maintenance	1.00	0.40	(0.60)
		Community Events	-	0.05	0.05
		Aquatic Center	-	0.55	0.55
Vacant	Aquatic Center Manager Recreation Specialist I	Aquatic Center	0.60	-	(0.60)
		Parks & Recreation Admin.	0.40	-	(0.40)
Vacant	Parks Maintenance	Parks Maintenance	-	1.00	
Vacant	Seasonal	Parks and Recreation	1.50	1.50	-
Vacant	Seasonal Parks Maintenance	Parks Maintenance	0.20	0.20	-
Vacant	Summer Seasonal	Aquatic Center	13.50	13.50	-
TOTAL			<u>56.55</u>	<u>56.55</u>	<u>-</u>

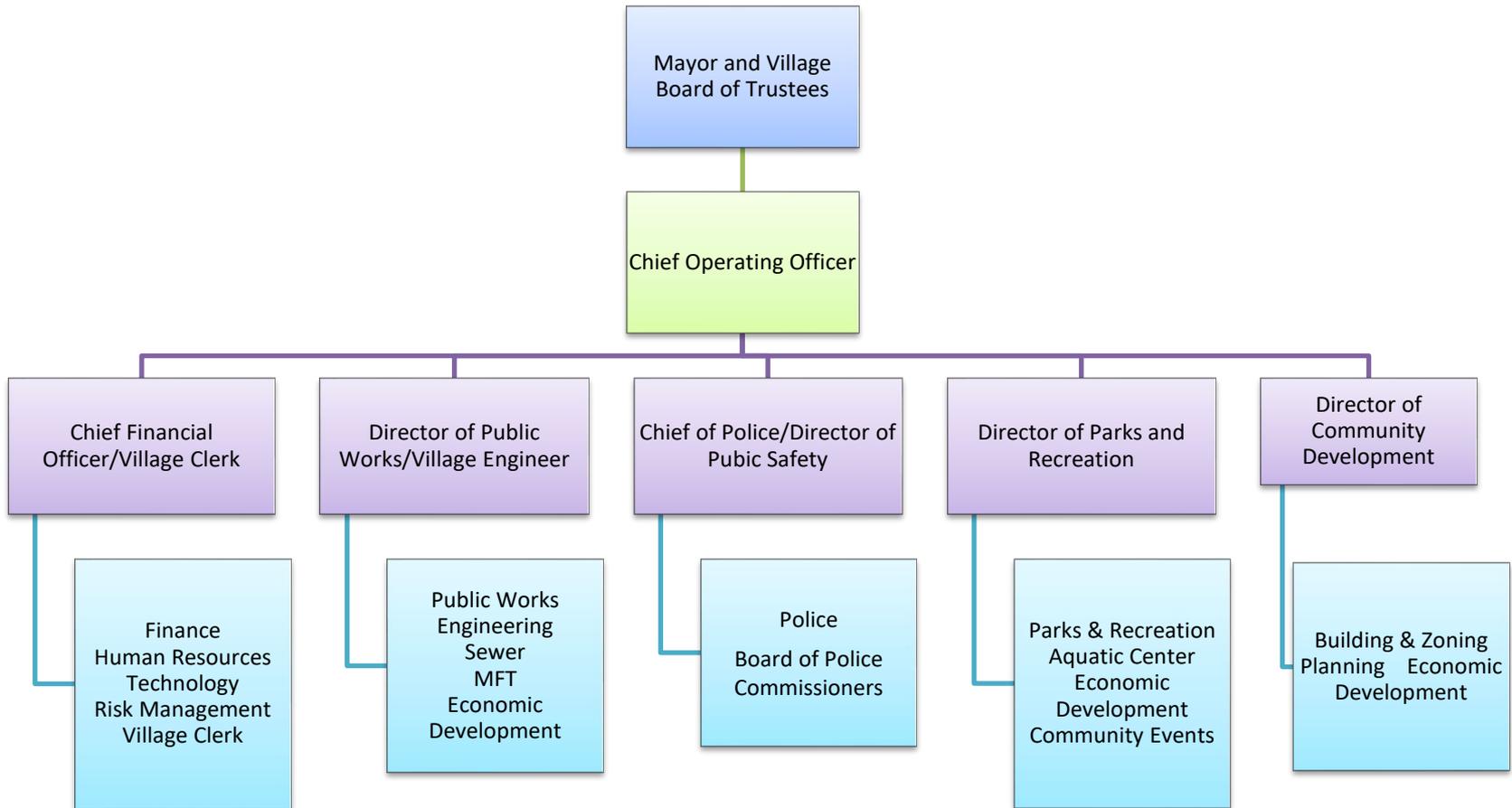
There is no change in total FTE for Fiscal Year 2026.

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.

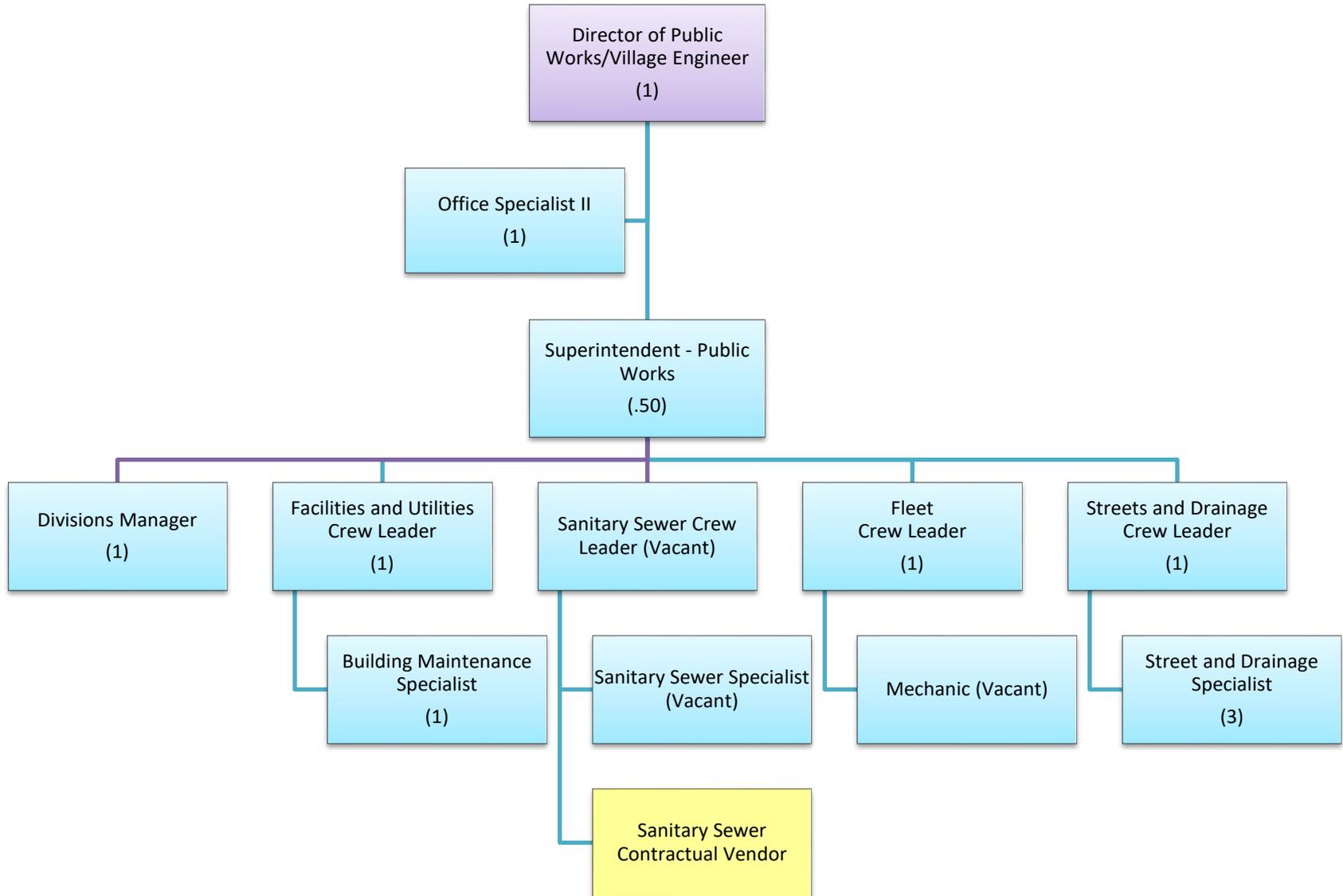
Village of Hawthorn Woods – Organizational Chart



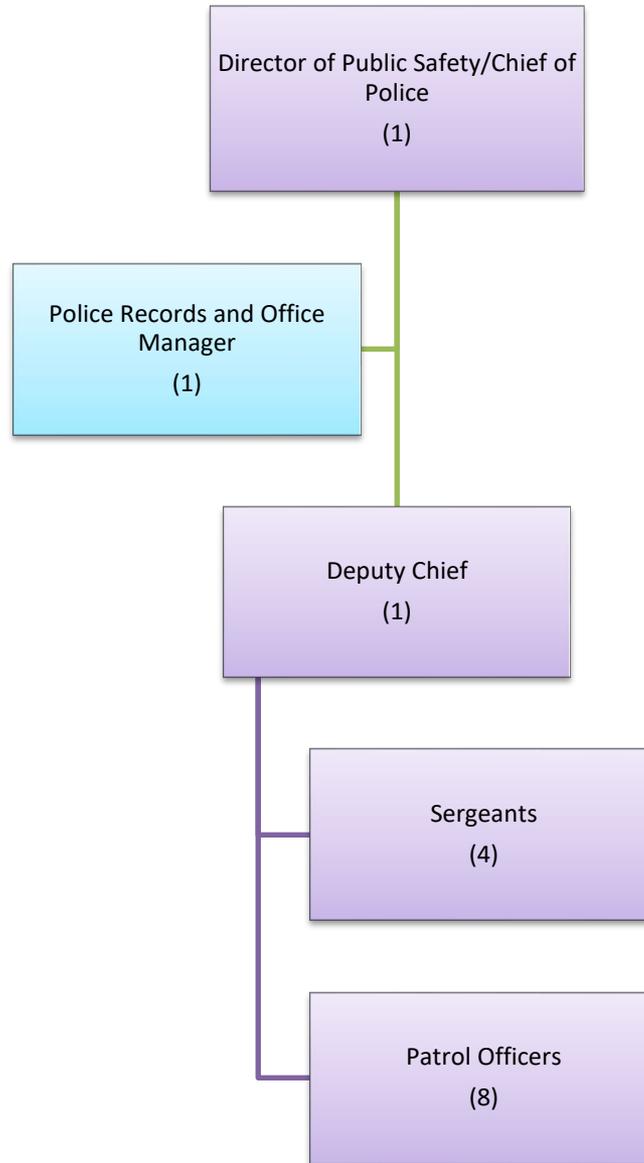
Administration Department Organizational Chart



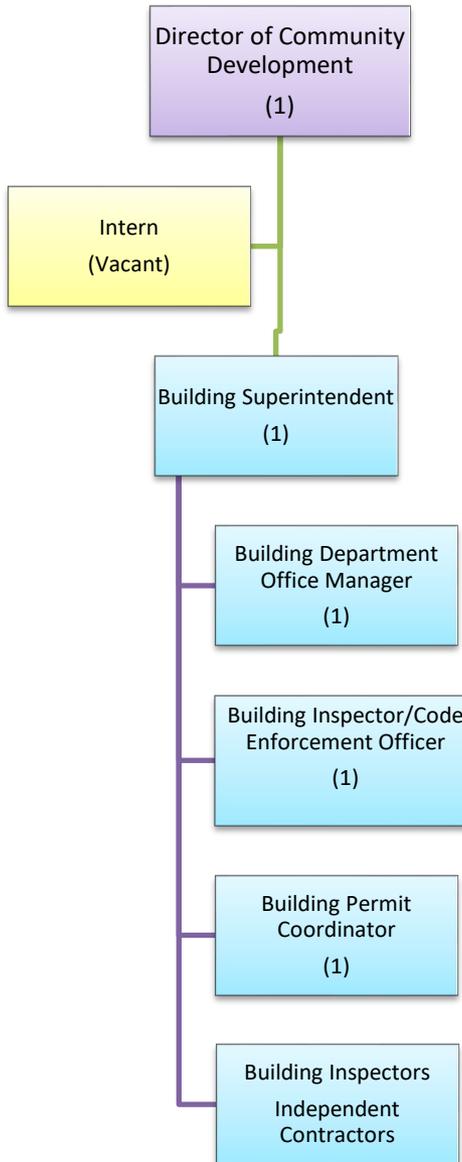
Public Works Department Organizational Chart



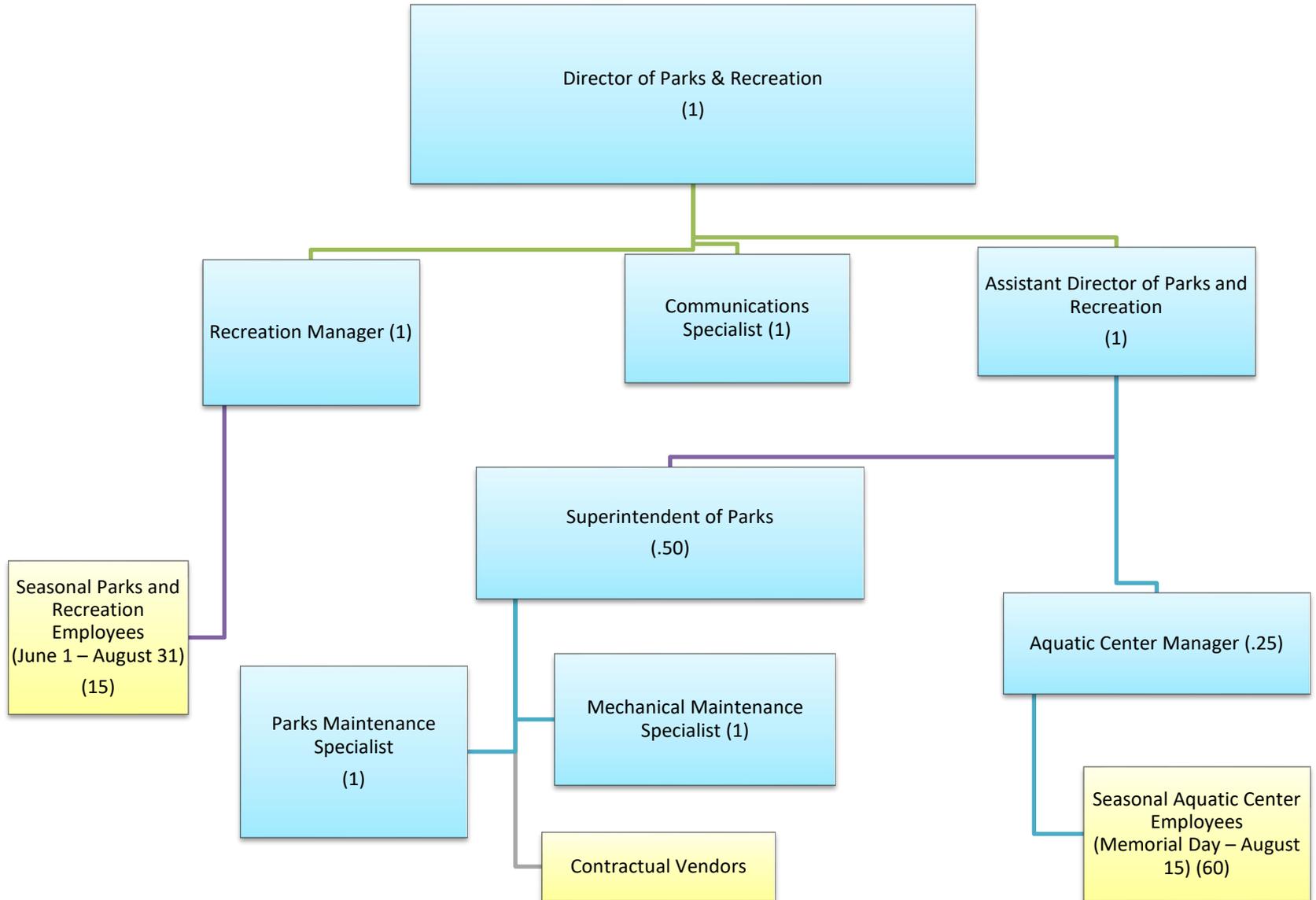
Police Department Organizational Chart



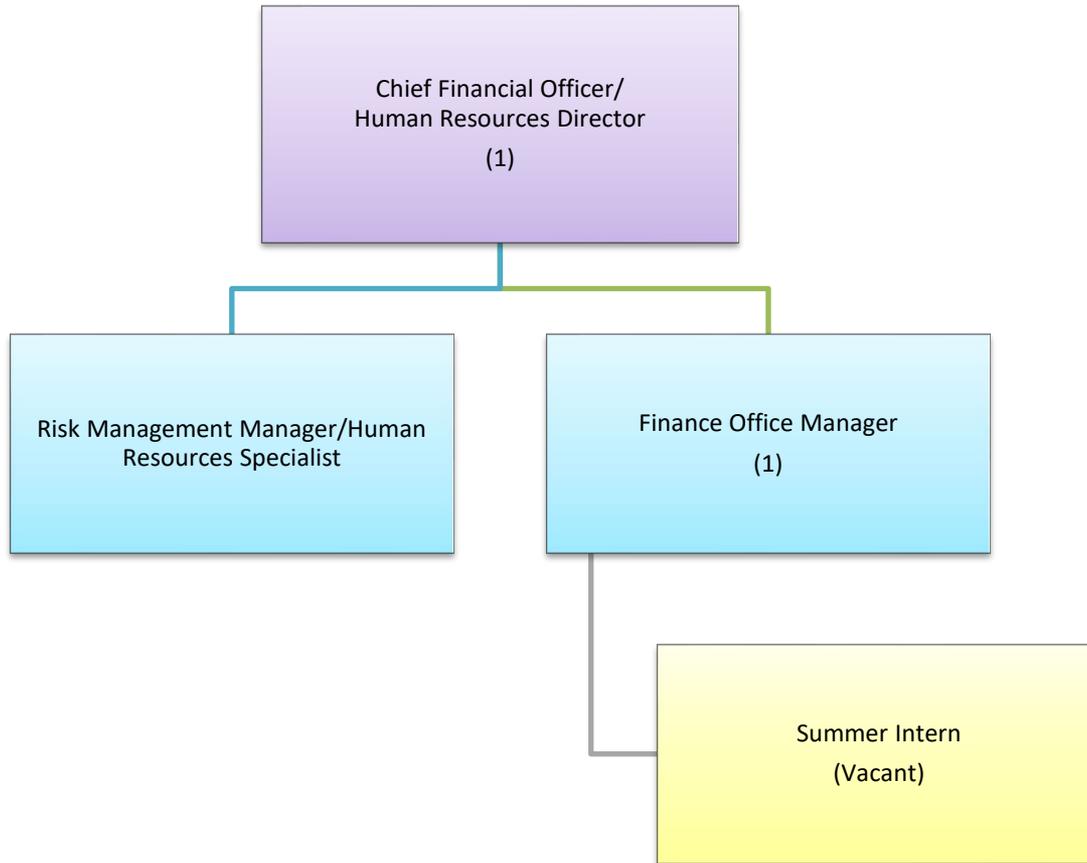
Community Development Department Organizational Chart



Parks and Recreation Department Organizational Chart



Finance and Human Resources Department Organizational Chart



GENERAL FUND

Revenues

Actual Fiscal Year Ended 12/31/2022	Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
					2026	2027
				General Government		
4,739,535	4,775,625	5,002,895	5,037,769	Taxes	5,266,064	5,424,045
359,517	181,463	168,277	182,275	Licenses	174,050	174,050
1,740	220	1,980	180	Fees & Permits	3,000	3,000
1,257,871	73,282	64,740	67,000	Intergovernmental	60,000	60,000
13,674	62,340	128,660	50,000	Interest Income	100,000	100,000
9,858	47,626	114,213	15,719	Miscellaneous	15,875	15,875
				Parks & Recreation		
-	-	-	182,684	Administration	188,808	195,762
-	-	-	143,150	Recreation Programs	154,650	166,300
-	-	-	211,427	Park Maintenance	218,062	224,604
145,101	208,520	339,624	240,800	Police	240,800	240,800
5,407	2,177	2,990	-	Public Works	1,600	1,600
6,532,725	5,351,254	5,823,377	6,131,004	Total Revenues	6,422,909	6,606,037

Expenditures

Actual Fiscal Year Ended 12/31/2022	Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
					2026	2027
912	1,550	1,319	18,212	Elected Officials	33,844	33,644
454,440	457,504	486,942	518,122	Administration	448,535	468,728
256,252	236,371	305,272	247,150	Legal	243,900	248,900
47,312	48,576	50,436	101,149	Village Clerk	65,120	68,015
434,137	438,503	433,196	696,079	Risk Management	663,832	673,974
40,636	50,459	54,855	69,197	Human Resources	106,830	111,983
93,378	118,382	138,327	166,954	Technology	148,409	166,309
150,314	172,322	180,900	173,554	Finance	161,076	183,320
18,955	26,064	44,628	35,037	Engineering	34,585	36,473
				Parks & Recreation		
-	-	-	230,212	Administration	238,323	250,211
-	-	-	86,979	Recreation Programs	92,098	99,775
-	-	-	537,566	Park Maintenance	632,225	647,435
1,792,629	1,972,135	2,073,928	2,200,063	Police	2,279,814	2,408,683
393,151	342,726	417,295	324,387	Police Pension Contribution	375,961	375,961
6,066	3,279	845	6,475	Police Commission	2,975	6,475
579,915	611,035	609,634	691,237	Public Works	733,323	757,968
4,268,097	4,478,906	4,797,579	6,102,372	Total Expenditures	6,260,850	6,537,854

				Excess (Deficiency) of Revenues Over Expenditures		
2,264,630	872,348	1,025,798	28,633		162,058	68,183
-	-	-	-	Transfer to Road Program	(100,000)	
-	-	(1,835,752)	-	Transfer to Parks & Rec	-	-
90,000	90,000	90,000	-	Transfer from Special Rec	-	-
10,050	-	-	-	Transfer from Other Funds	-	-
(150,000)	(330,000)	(300,000)	(1,561,500)	Transfer to CIP Fund	(100,000)	-
(252,890)	(248,214)	(126,842)	(169,000)	Transfer to Sewer Fund	(42,999)	-
1,961,790	384,134	(1,146,796)	(1,701,867)	Net Change in Fund Balance	(80,941)	68,183
4,761,452	5,145,585	3,998,789	2,296,922	Fund Balance as of 12/31	2,215,980	2,284,163

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026 REQUESTED BUDGET	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
GENERAL FUND						
REVENUES						
TAXES						
01-10-00-1-3010	PROPERTY TAXES	1,816,051	1,912,031	948,977	1,892,911	2,026,701
01-10-00-1-3012	PROPERTY TAX-INSURANCE	203,796	237,568	137,838	213,811	251,816
01-10-00-1-3013	PROPERTY TAX-FICA	131,028	77,426	67,949	131,028	82,069
01-10-00-1-3015	PROPERTY TAX-AUDIT	27,101	27,296	14,292	27,372	28,933
01-10-00-1-3020	PROPERTY TAXES-R&B	26,017	24,387	12,849	25,496	25,850
01-10-00-1-3030	SALES TAX	398,084	350,000	337,949	675,898	721,000
01-10-00-1-3040	CANNABIS TAX	14,600	15,859	7,270	14,600	15,028
01-10-00-1-3080	USE TAX	319,063	234,525	97,557	130,879	34,909
01-10-00-1-3090	STATE INCOME TAX	1,538,913	1,594,096	928,549	1,857,099	1,681,962
01-10-00-1-3095	PERSONAL PROPERTY TAX	3,125	2,381	1,240	2,480	2,463
01-10-00-1-3096	FOOD & BEVERAGE TAX	28,541	35,000	12,439	35,000	36,050
01-10-00-1-3097	UTILITY TAX	408,835	445,000	237,957	417,246	432,600
01-10-00-1-3098	TELECOM TAX	85,436	80,000	40,960	80,000	82,400
01-10-00-1-3099	AMUSEMENT TAX	2,305	2,200	-	2,200	2,266
TOTAL TAXES		5,002,895	5,037,769	2,845,825	5,506,020	5,424,045
LICENSES						
01-10-00-2-3110	LIQUOR LICENSES	8,650	9,275	12,550	14,050	14,050
01-10-00-2-3140	FRANCHISE LICENSES	148,977	163,000	71,233	150,000	150,000
01-10-00-2-3150	BUSINESS LICENSES	10,650	10,000	10,070	10,070	10,000
TOTAL LICENSES		168,277	182,275	93,853	174,120	174,050
PERMITS						
01-10-00-3-3290	SOLICITORS' PERMIT	1,980	180	3,580	3,700	3,000
INTERGOVERNMENTAL						
01-10-00-5-3805	GRANTS	4,213	-	2,500	2,500	-
01-10-00-5-3810	SALES TAX SHARING - IGA	60,527	67,000	30,581	59,000	60,000
TOTAL INTERGOVERNMENTAL		64,740	67,000	33,081	61,500	60,000
INTEREST INCOME						
01-10-00-6-3810	INTEREST INCOME	128,660	50,000	29,233	100,000	100,000
01-10-00-6-3811	UNREALIZED GAIN (LOSS)	-	-	-	-	-
TOTAL INTEREST INCOME		128,660	50,000	29,233	100,000	100,000
MISCELLANEOUS						
01-10-00-7-3836	SWALCO WM FEE	3,719	3,719	3,719	3,719	3,875
01-10-00-7-3840	YARD STICKERS	11,616	11,000	6,248	11,000	11,000
01-10-00-7-3870	TUITION REIMBURSEMENT REPAYED	-	-	-	-	-
01-10-00-7-3890	MISCELLANEOUS INCOME	98,879	1,000	20,972	20,972	1,000
TOTAL MISCELLANEOUS		114,213	15,719	30,939	35,691	15,875
TOTAL REVENUES		5,480,764	5,352,943	3,036,511	5,881,031	5,776,970

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 1,912,031
FY 2026 Budget request	<u>\$ 1,967,671</u>
Increase (Decrease)	<u>\$ 55,640</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 2026 is 2.9%. Due to the anticipated growth for Fiscal Year 2026, the Village will move forward with a truth in taxation hearing in Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 237,568
FY 2026 Budget request	\$ 244,481
Increase (Decrease)	<u>\$ 6,913</u>

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**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 77,426
FY 2026 Budget request	<u>\$ 79,679</u>
Increase (Decrease)	<u>\$ 2,253</u>

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**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 27,296
FY 2026 Budget request	\$ 28,090
Increase (Decrease)	<u>\$ 794</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 2026 is 2.9%. Due to the anticipated growth for Fiscal Year 2026, the Village will move forward with a truth in taxation hearing in Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 24,387
FY 2026 Budget request	<u>\$ 25,097</u>
Increase (Decrease)	<u>\$ 710</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 2026 is 2.9%. Due to the anticipated growth for Fiscal Year 2026, the Village will move forward with a truth in taxation hearing in Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 350,000
FY 2026 Budget request	\$ 700,000
Increase (Decrease)	<u>\$ 350,000</u>

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 15,859
FY 2026 Budget request	\$ 14,590
Increase (Decrease)	<u>\$ (1,269)</u>

The cannabis tax forecast will vary from year to year. For Fiscal Year 2026, the forecast is equal to \$1.61 per capita X 9,062 population. The primary reason for the decrease is based upon the maturing of the market for the State of Illinois, according to the IML estimate for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 234,525
FY 2026 Budget request	<u>\$ 33,892</u>
Increase (Decrease)	<u><u>\$ (200,633)</u></u>

The use tax forecast varies from year to year. For Fiscal Year 2026, the forecast is equal to \$3.74 per capita x 9,062 population. The primary reason for the decrease is based upon legislative changes in the Leveling the Playing Field Act, effective January 1, 2025. The legislative changes include converting out-of-state service people from remitting Use Tax to Municipal Retailer's Occupation Tax (Sales Tax) in effect for the specific destination. This revenue source will continue to decrease while Sales Tax will increase due to locally imposed taxes.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 1,594,096
FY 2026 Budget request	\$ 1,632,972
Increase (Decrease)	<u>\$ 38,876</u>

The income tax forecast varies from year to year. For Fiscal Year 2026, the forecast is equal to \$180.20 per capita x 9,062 population. The primary reason for the increase is based upon economic growth of 1.3% for individual income tax for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 2,381
FY 2026 Budget request	<u>\$ 2,391</u>
Increase (Decrease)	<u><u>\$ 10</u></u>

The primary reason for the increase is based upon the estimates provided by the Illinois Municipal League for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 35,000
FY 2026 Budget request	\$ 35,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 445,000
FY 2026 Budget request	<u>\$ 420,000</u>
Increase (Decrease)	<u>\$ (25,000)</u>

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 80,000
FY 2026 Budget request	\$ 80,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 2,200
FY 2026 Budget request	\$ 2,200
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 9,275
FY 2026 Budget request	<u>\$ 14,050</u>
Increase (Decrease)	<u>\$ 4,775</u>

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 163,000
FY 2026 Budget request	<u>\$ 150,000</u>
Increase (Decrease)	<u>\$ (13,000)</u>

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 10,000
FY 2026 Budget request	<u>\$ 10,000</u>
Increase (Decrease)	<u><u>\$ -</u></u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 180
FY 2026 Budget request	\$ 3,000
Increase (Decrease)	<u>\$ 2,820</u>

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 67,000
FY 2026 Budget request	\$ 60,000
Increase (Decrease)	<u>\$ (7,000)</u>

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 50,000
FY 2026 Budget request	\$ 100,000
Increase (Decrease)	<u>\$ 50,000</u>

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 3,719
FY 2026 Budget request	<u>\$ 3,875</u>
Increase (Decrease)	<u>\$ 156</u>

The primary reason for the increase is based upon the increase in house counts for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 11,000
FY 2026 Budget request	\$ 11,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 1,000
FY 2026 Budget request	\$ 1,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.



ELECTED OFFICIALS



Mayor Dominick DiMaggio



Trustee Cathy Bayer



Trustee Anne Hurst



Trustee James W. Kaiser



Trustee Farah Laman



Trustee Jodi McCarthy



Trustee Thomas A. Rychlik

ELECTED OFFICIALS

Department Purpose

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

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2024	2025	2026	2026
Full-Time	0	0	0	0
Part-Time	7	7	7	0

Revenues

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025	Proposed	
			2026	2027
-	-	-	-	-
-	-	-	Total Revenues	
			-	-

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
-	-	14,802	Personnel Services	30,674	30,674
1,550	1,319	3,410	Contractual Services	3,170	2,970
1,550	1,319	18,212	Total Expenditures	33,844	33,644

(1,550)	(1,319)	(18,212)	Source (Use) of Cash	(33,844)	(33,644)
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Significant Changes

- \$15,872 increase in Personnel Services based on compensation paid to Elected Officials (Mayor and Trustees) after the 2025 Election.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026 REQUESTED BUDGET	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
ELECTED OFFICIALS						
EXPENDITURES						
PERSONNEL SERVICES						
01-10-12-1-4010	SALARIES	-	13,750	1,731	13,750	27,500
01-10-12-1-4040	IMRF	-	-	-	-	1,070
01-10-12-1-4090	FICA MATCHING	-	1,052	132	1,052	2,104
TOTAL PERSONNEL SERVICES		-	14,802	1,863	14,802	30,674
CONTRACTUAL SERVICES						
01-10-12-3-4357	PRINTING/COPYING	16	100	-	100	100
01-10-12-3-4361	DUES	408	415	408	408	415
01-10-12-3-4365	PROFESSIONAL DEVELOPMENT	20	495	5	330	455
01-10-12-3-4390	MISCELLANEOUS EXPENSE	875	2,400	551	1,811	2,000
TOTAL CONTRACTUAL SERVICES		1,319	3,410	963	2,648	3,170
TOTAL EXPENDITURES		1,319	18,212	2,826	17,450	33,644

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ELECTED OFFICIALS
Description: Salaries
Priority: 1.6 Prioritize Citizen Services
Account Number: 01-10-12-1-4010

This account is used to pay the salaries of the Elected Officials, as follows:

Mayor	\$ 12,500
Trustee \$5,000 each	<u>\$ 15,000</u>
	<u>\$ 27,500</u>

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

FY 2025 Budget request	\$ 13,750
FY 2026 Budget request	<u>\$ 27,500</u>
Increase (Decrease)	<u><u>\$ 13,750</u></u>

The primary reason for the increase is based upon the budgeting of the total annual salary for Elected Officials for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ELECTED OFFICIALS
Description: IMRF
Priority: 1.6 Prioritize Citizen Services
Account Number: 01-10-12-1-4040

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

Effective January 1, 2025, the Village's portion will be 8.56%.

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

FY 2025 Budget request	\$ -
FY 2026 Budget request	\$ 1,070
Increase (Decrease)	<u>\$ 1,070</u>

The primary reason for the increase is based upon the addition of the IMRF contribution for the Mayor's allocated salary for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 1,052
FY 2026 Budget request	\$ 2,104
Increase (Decrease)	<u>\$ 1,052</u>

The primary reason for the increase is based upon the budgeting of the total annual salary for Elected Officials for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 100
FY 2026 Budget request	\$ 100
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 415
FY 2026 Budget request	<u>\$ 415</u>
Increase (Decrease)	<u><u>\$ -</u></u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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	\$ 325
Lake Zurich Area Chamber of Commerce Legislative Breakfast	\$ 90
Lake County Municipal League Seminars @ \$40 each training	\$ 40
Total	<u>\$ 455</u>

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

FY 2025 Budget request	\$ 495
FY 2026 Budget request	\$ 455
Increase (Decrease)	<u>\$ (40)</u>

The primary reason for the decrease is based upon no newly Elected Officials following the 2025 Consolidated Election for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: ELECTED OFFICIALS

Description: Miscellaneous Expense

Priority: 1.7 Prioritize Hawthorn Woods' Unique Village Character

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

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

Lake County Municipal League Dinner	\$ 135
Metro Mayors Caucus Dinner	\$ 600
Mayor's Meeting Expenses	\$ 1,465
Total	<u>\$ 2,200</u>

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

FY 2025 Budget request	\$ 2,400
FY 2026 Budget request	\$ 2,200
Increase (Decrease)	<u>\$ (200)</u>

The primary reason for the decrease is based upon projected actuals for Fiscal Year 2025.



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
	2024	2025	2026	2026
Full-Time	3	3	3	1.53
Part-Time	0	0	0	0

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

Revenues

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025	Proposed	
			2026	2027
-	-	-	-	-
-	-	-	Total Revenues	
			-	-

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
394,351	418,886	413,393	Personnel Services	335,838	355,988
59,348	64,580	99,254	Contractual Services	107,222	107,265
3,805	3,476	5,475	Commodities	5,475	5,475
457,504	486,942	518,122	Total Expenditures	448,535	468,728

(457,504)	(486,942)	(518,122)	Source (Use) of Cash	(448,535)	(468,728)
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Significant Changes

- Decrease in salaries based upon the reduction of salaries allocated to Administration in Fiscal Year 2026.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026 REQUESTED BUDGET	2027 ESTIMATE	
			BUDGETED	6 MONTHS ACTUAL			PROJECTED
ADMINISTRATION							
EXPENDITURES							
PERSONNEL SERVICES							
01-10-10-1-4010	SALARIES	357,193	351,286	190,392	347,435	288,992	306,332
01-10-10-1-4040	IMRF	35,515	35,234	18,780	29,459	24,738	26,222
01-10-10-1-4090	FICA MATCHING	26,178	26,873	14,786	19,084	22,108	23,434
TOTAL PERSONNEL SERVICES		418,886	413,393	223,958	395,978	335,838	355,988
CONTRACTUAL SERVICES							
01-10-10-3-4130	CONT. MAINT-EQUIPMENT	-	-	-	-	-	-
01-10-10-3-4329	OTHER PROFESSIONAL SERVICES	722	-	-	-	-	-
01-10-10-3-4345	CREDIT CARD PROCESSING FEES	665	650	300	650	670	670
01-10-10-3-4351	POSTAGE	7,297	7,625	4,683	7,625	7,982	8,000
01-10-10-3-4353	TELEPHONE - CELL PHONE	886	700	211	700	700	725
01-10-10-3-4354	TELEPHONE - LAND LINE	11,349	13,000	5,392	12,000	13,000	13,000
01-10-10-3-4355	PUBLISHING/ADVERTISING	117	100	8	100	100	100
01-10-10-3-4357	PRINTING/COPYING	452	406	215	425	450	450
01-10-10-3-4358	PUBLIC INFORMATION	4,626	5,000	2,360	4,750	5,000	5,000
01-10-10-3-4361	DUES	5,675	5,655	2,808	5,655	4,535	4,535
01-10-10-3-4362	TRAVEL EXPENSE	-	100	-	100	100	100
01-10-10-3-4363	MILEAGE REIMBURSEMENT	146	150	-	150	150	150
01-10-10-3-4365	PROFESSIONAL DEVELOPMENT	730	4,139	81	4,139	3,200	3,200
01-10-10-3-4367	PUBLICATIONS	118	300	291	300	300	300
01-10-10-3-4371	PROPERTY TAX REBATE -ANNEX	10,234	20,000	-	20,000	21,000	21,000
01-10-10-3-4377	EMPLOYEE RECOGNITION	2,410	2,900	673	2,900	3,200	3,200
01-10-10-3-4378	VOLUNTEER APPRECIATION	147	560	113	560	560	560
01-10-10-3-4380	YARD WASTE STICKERS	12,150	8,500	4,000	14,000	16,000	16,000
01-10-10-3-4382	SWALCO FEE	3,719	3,719	3,719	3,719	3,875	3,875
01-10-10-3-4390	MISC. EXPENSE	1,467	750	2,293	2,550	1,400	1,400
01-10-10-3-4399	CONTINGENCY	1,669	25,000	-	25,000	25,000	25,000
TOTAL CONTRACTUAL SERVICES		64,580	99,254	27,148	105,323	107,222	107,265
COMMODITIES							
01-10-10-5-4561	OFFICE SUPPLIES	2,573	4,000	1,122	4,000	4,000	4,000
01-10-10-5-4563	MINOR EQUIPMENT	-	200	136	200	200	200
01-10-10-5-4578	UNIFORMS	38	200	-	200	200	200
01-10-10-5-4595	MEETING SUPPLIES	865	1,075	454	1,075	1,075	1,075
TOTAL COMMODITIES		3,476	5,475	1,712	5,475	5,475	5,475
MISCELLANEOUS							
01-10-10-7-3895	CASH OVER/SHORT	-	-	-	-	-	-
TOTAL MISCELLANEOUS		-	-	-	-	-	-
TOTAL EXPENDITURES		486,942	518,122	252,818	506,776	448,535	468,728

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 – 80%
Chief Financial Officer/HR Director/Village Clerk – 10%
Communications Coordinator - 33%

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

FY 2025 Budget request	\$ 351,286
FY 2026 Budget request	\$ 288,992
Increase (Decrease)	<u>\$ (62,294)</u>

The primary reason for the decrease is based upon the reduction of salaries allocated for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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, 2026, the Village's portion will be 8.56%.

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

FY 2025 Budget request	\$ 35,234
FY 2026 Budget request	<u>\$ 24,738</u>
Increase (Decrease)	<u>\$ (10,496)</u>

The primary reason for the decrease is a reflection of employee progression although Village's IMRF percentage is decreasing from 10.03% to 8.56%, effective January 1, 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 26,873
FY 2026 Budget request	<u>\$ 22,108</u>
Increase (Decrease)	<u>\$ (4,765)</u>

The primary reason for the decrease is based upon the reduction of salaries allocated for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: ADMINISTRATION

Description: Contract Maintenance -Equipment

Priority: 1.4 Prioritize Modernization of Infrastructure
1.6 Prioritize Citizen Services

Account Number: 01-10-10-3-4130

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

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

FY 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

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

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

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

FY 2025 Budget request	\$ 650
FY 2026 Budget request	<u>\$ 670</u>
Increase (Decrease)	<u>\$ 20</u>

The primary reason for the increase relates to the actuals for Fiscal Year 2024.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 \$365/month)	\$ 4,380
Stamps.com - monthly fee (\$20.99/month)	\$ 252
UPS	\$ 225
Bulk mailing annual fee	\$ 375
Newsletter mailing	\$ 2,750
Total	<u>\$ 7,982</u>

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

FY 2025 Budget request	\$ 7,625
FY 2026 Budget request	\$ 7,982
Increase (Decrease)	<u>\$ 357</u>

The primary reason for the increase is based upon the rise in cost for postage stamps in Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 700
FY 2026 Budget request	\$ 700
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

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

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

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

FY 2025 Budget request	\$ 13,000
FY 2026 Budget request	\$ 13,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

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

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

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

FY 2025 Budget request	\$ 100
FY 2026 Budget request	\$ 100
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: ADMINISTRATION

Description: Printing/Copying

Priority: 1.6 Prioritize Citizen Services

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

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

Nameplates	\$ 180
Business cards	\$ 110
Name badges	\$ 85
Printing overage	\$ 75
Total	<u>\$ 450</u>

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

FY 2025 Budget request	\$ 406
FY 2026 Budget request	\$ 450
Increase (Decrease)	<u>\$ 44</u>

The primary reason for the increase relates to the actuals for Fiscal Year 2024.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: ADMINISTRATION

Description: Public Information

Priority: 1.6 Prioritize Citizen Services

Account Number: 01-10-10-3-4358

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

Printing of Happenings Newsletter (4)	\$ 5,000
Total	\$ 5,000

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

FY 2025 Budget request	\$ 5,000
FY 2026 Budget request	\$ 5,000
Increase (Decrease)	\$ -

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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	\$ 1,200
Illinois City Management Assoc. - COO	\$ 560
Lake County Municipal League	\$ 1,350
Lake Zurich Area Chamber of Commerce	\$ 425
Total	<u>\$ 4,535</u>

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

FY 2025 Budget request	\$ 5,655
FY 2026 Budget request	<u>\$ 4,535</u>
Increase (Decrease)	<u>\$ (1,120)</u>

The primary reason for the decrease is based upon the reduction in dues paid to International City/County Managers Association and the Illinois City Management Association for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 100
FY 2026 Budget request	\$ 100
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 administrative staff other than the Chief Operating Officer for travel expenses. The current standard mileage reimbursement is \$.70 per mile.

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

FY 2025 Budget request	\$ 150
FY 2026 Budget request	\$ 150
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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.

ILCMA Conference - COO (Summer) or CAO (Winter)	\$ 1,500
LZ Chamber Board meetings	\$ 400
Business expenses (Women in Govt., Admin meetings)	\$ 1,000
Fred Pryor Training - Administration	\$ 300
Total	<u>\$ 3,200</u>

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

FY 2025 Budget request	\$ 4,139
FY 2026 Budget request	<u>\$ 3,200</u>
Increase (Decrease)	<u>\$ (939)</u>

The primary reason for the decrease is based upon the elimination of the ICMA Credentialed Manager Certification in Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

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

This account pays for the Illinois Compiled Statutes.

State Statutes	<u>\$ 300</u>
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The Publications budget request changed from the prior year budget, as follows:

FY 2025 Budget request	\$ 300
FY 2026 Budget request	<u>\$ 300</u>
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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, and certain Lochanora properties annexed into Hawthorn Woods on March 22, 2024, and March 27, 2024.

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

FY 2025 Budget request	\$ 20,000
FY 2026 Budget request	\$ 21,000
Increase (Decrease)	<u>\$ 1,000</u>

The primary reason for the increase relates to the rate increase voted in by the electorate for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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	\$ 1,500
Public Service Recognition Week - 2 events @ \$600	\$ 1,200
Miscellaneous	\$ 500
Total	<u><u>\$ 3,200</u></u>

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

FY 2025 Budget request	\$ 2,900
FY 2026 Budget request	<u>\$ 3,200</u>
Increase (Decrease)	<u><u>\$ 300</u></u>

The primary reason for the increase is based upon the anticipated increase for the Annual Employee Recognition in Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 560
FY 2026 Budget request	<u>\$ 560</u>
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 \$4.00 per sticker and selling them for \$4.75 each or 10 for \$45.00. Residents are informed they can purchase directly through Waste Management and Country Bumpkin. 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 2025 Budget request	\$ 8,500
FY 2026 Budget request	\$ 16,000
Increase (Decrease)	<u>\$ 7,500</u>

The primary reason for the increase is based upon the rise in cost per sticker per our contract with Waste Management for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 and maintenance 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 2025 Budget request	\$ 3,719
FY 2026 Budget request	\$ 3,875
Increase (Decrease)	<u>\$ 156</u>

The primary reason for the increase is based upon the increase in house counts for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: ADMINISTRATION

Description: Miscellaneous Expense

Priority: 1.6 Prioritize Citizen Services

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

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

LCML Annual Dinner	\$ 150
Retirement/bereavement/new addition	\$ 600
Liquor License Background Check	\$ 125
Miscellaneous	\$ 525
Total	<u>\$ 1,400</u>

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

FY 2025 Budget request	\$ 750
FY 2026 Budget request	\$ 1,400
Increase (Decrease)	<u>\$ 650</u>

The primary reason for the increase is based upon the addition of Liquor License Background Check and the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 25,000
FY 2026 Budget request	\$ 25,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 4,000
FY 2026 Budget request	\$ 4,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: ADMINISTRATION

Description: Minor Equipment

Priority: 1.6 Prioritize Citizen Services

Account Number: 01-10-10-5-4563

This account is used to purchase minor office equipment.

Miscellaneous	\$ 200
Total	<u>\$ 200</u>

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

FY 2025 Budget request	\$ 200
FY 2026 Budget request	\$ 200
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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.

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

FY 2025 Budget request	\$ 200
FY 2026 Budget request	\$ 200
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ADMINISTRATION
Description: Meeting Supplies
Priority: 1.6 Prioritize Citizen Services
Account Number: 01-10-10-5-4595

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

Water	\$ 775
Other items	\$ 300
Total	<u>\$ 1,075</u>

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

FY 2025 Budget request	\$ 1,075
FY 2026 Budget request	\$ 1,075
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.



LEGAL



LEGAL

Department Purpose

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

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2024	2025	2026	2026
Full-Time	0	0	0	0
Part-Time	0	0	0	0

Revenues

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025	Proposed	
			2026	2027
-	-	-	-	-
-	-	-	Total Revenues	
			-	-

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025	Proposed	
			2026	2027
236,371	305,272	247,150	243,900	248,900
236,371	305,272	247,150	Total Expenditures	
			243,900	248,900

(236,371)	(305,272)	(247,150)	Source (Use) of Cash	(243,900)	(248,900)
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Significant Changes

- Decrease in Human Resources/Labor based on the approved agreement with Metropolitan Alliance of Police in Fiscal Year 2025.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026 REQUESTED BUDGET	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
LEGAL						
EXPENDITURES						
CONTRACTUAL SERVICES						
01-10-11-3-4230	LEGAL SERVICES-LITIGATION	203,973	145,000	53,528	145,000	145,000
01-10-11-3-4231	RETAINER-GENERAL	61,719	60,000	25,000	60,000	65,000
01-10-11-3-4232	LEGAL SERVICES-PROSECUTOR	30,000	30,900	12,500	30,000	30,900
01-10-11-3-4233	HUMAN RESOURCES/LABOR	8,530	10,000	3,205	4,000	7,000
01-10-11-3-4234	ADJUDICATION	1,050	1,250	263	1,000	1,000
01-10-11-3-4235	LEGAL-LAND USE	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES		305,272	247,150	94,496	240,000	243,900
TOTAL EXPENDITURES		305,272	247,150	94,496	240,000	243,900

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 \$185 per hour.

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

FY 2025 Budget request	\$ 145,000
FY 2026 Budget request	\$ 145,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 60,000
FY 2026 Budget request	\$ 60,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 \$2,575. 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 2025 Budget request	\$ 30,900
FY 2026 Budget request	\$ 30,900
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 10,000
FY 2026 Budget request	\$ 7,000
Increase (Decrease)	<u>\$ (3,000)</u>

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 1,250
FY 2026 Budget request	\$ 1,000
Increase (Decrease)	<u>\$ (250)</u>

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2025.



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 2024	Headcount 2025	Headcount 2026	FTE 2026
Full-Time	0	0	0	0.30
Part-Time	0	0	0	0
• Village Clerk position is allocated in Administration.				

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

Revenues

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025	Proposed	
			2026	2027
-	-	-	-	-
-	-	-	Total Revenues	
			-	-

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
44,886	46,699	93,570	Personnel Services	57,905	60,800
7,995	3,737	7,579	Contractual Services	7,215	7,215
52,881	50,436	101,149	Total Expenditures	65,120	68,015

(52,881)	(50,436)	(101,149)	Source (Use) of Cash	(65,120)	(68,015)
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Significant Changes

•The primary reason for the decrease is based upon the retirement of the Chief Administrative Officer/Village Clerk in Fiscal Year 2025.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026 REQUESTED BUDGET	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
VILLAGE CLERK						
EXPENDITURES						
PERSONNEL SERVICES						
01-10-13-1-4010	SALARIES	39,993	79,512	57,258	81,469	52,319
01-10-13-1-4040	IMRF	4,051	7,975	5,747	8,150	4,479
01-10-13-1-4090	FICA MATCHING	2,655	6,083	4,199	5,980	4,002
TOTAL PERSONNEL SERVICES		46,699	93,570	67,205	95,599	60,800
CONTRACTUAL SERVICES						
01-10-13-3-4329	OTHER PROFESSIONAL SERVICES	1,889	2,990	1,402	1,492	2,450
01-10-13-3-4330	FOIA RESPONSE FEES	-	500	-	-	500
01-10-13-3-4361	DUES	260	295	104	290	295
01-10-13-3-4365	PROFESSIONAL DEVELOPMENT	20	2,170	-	1,600	2,170
01-10-13-3-4390	MISC. EXPENSE	1,568	1,624	905	1,799	1,800
TOTAL CONTRACTUAL SERVICES		3,737	7,579	2,410	5,181	7,215
TOTAL EXPENDITURES		50,436	101,149	69,615	100,780	68,015

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 Financial Officer/HR Director/Village Clerk - 30%

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

FY 2025 Budget request	\$ 79,512
FY 2026 Budget request	\$ 49,828
Increase (Decrease)	<u>\$ (29,684)</u>

The primary reason for the decrease is based upon the retirement of the Chief Administrative Officer in Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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, 2026, the Village's portion will be 8.56%.

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

FY 2025 Budget request	\$ 7,975
FY 2026 Budget request	<u>\$ 4,265</u>
Increase (Decrease)	<u>\$ (3,710)</u>

The primary reason for the decrease based upon the retirement of the Chief Administrative Officer in addition to the Village's IMRF percentage is decreasing from 10.03% to 8.56%, effective January 1, 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 6,083
FY 2026 Budget request	<u>\$ 3,812</u>
Increase (Decrease)	<u>\$ (2,271)</u>

The primary reason for the decrease is based upon the retirement of the Chief Administrative Officer in Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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, notary testing, annual document shredding and codification of ordinances:

Notary, insurance and stamps	\$ 200
Annual shredding of documents	\$ 250
Sterling Codifiers - biennial codification	\$ 2,000
Total	<u>\$ 2,450</u>

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

FY 2025 Budget request	\$ 2,990
FY 2026 Budget request	\$ 2,450
Increase (Decrease)	<u>\$ (540)</u>

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 500
FY 2026 Budget request	\$ 500
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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
International Institute of Municipal Clerks – Village Clerk	\$ 195
Municipal Clerks of Illinois – Village Clerk	\$ 60
Total	<u>\$ 295</u>

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

FY 2025 Budget request	\$ 295
FY 2026 Budget request	\$ 295
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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	\$ 1,300
Municipal Clerks of Lake County meetings	\$ 120
Civic Plus - Agenda Center module training	<u>\$ 750</u>
Total	<u><u>\$ 2,170</u></u>

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

FY 2025 Budget request	\$ 2,170
FY 2026 Budget request	<u>\$ 2,170</u>
Increase (Decrease)	<u><u>\$ -</u></u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 (\$149/per month)	\$ 1,800
Total	<u>\$ 1,800</u>

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

FY 2025 Budget request	\$ 1,624
FY 2026 Budget request	<u>\$ 1,800</u>
Increase (Decrease)	<u>\$ 176</u>

The primary reason for the increase is based upon the increase in service costs for Cube Smart from \$126.00 to \$149.00 per month in Fiscal Year 2026.



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
	2024	2025	2026	2026
Full-Time	0	0	0	0.55
Part-Time	0	0	0	0
• Risk Manager position is allocated in Finance.				

Revenues

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025	Proposed	
			2026	2027
-	-	-	-	-
-	-	-	Total Revenues	
			-	-

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
12,567	13,226	14,259	Personnel Services	50,540	53,572
425,936	419,970	676,820	Contractual Services	608,292	615,402
-	-	5,000	Capital Outlay	5,000	5,000
438,503	433,196	696,079	Total Expenditures	663,832	673,974

(438,503)	(433,196)	(696,079)	Source (Use) of Cash	(663,832)	(673,974)
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Significant Changes

- There is an increase in Liability Insurance and Benefit Insurance due to the fund allocations being accounted for in the Insurance Allocation line. This was determined so that we could see our annual increases or decreases to our Liability Insurance and Benefit Insurance from year to year.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026 REQUESTED BUDGET	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
RISK MANAGEMENT						
EXPENDITURES						
PERSONNEL SERVICES						
01-10-14-1-4010	SALARIES	11,353	12,117	6,059	12,117	46,099
01-10-14-1-4040	IMRF	1,034	1,215	608	1,216	3,946
01-10-14-1-4090	FICA MATCHING	839	927	446	892	3,527
TOTAL PERSONNEL SERVICES		13,226	14,259	7,113	14,225	53,572
CONTRACTUAL SERVICES						
01-10-14-3-4370	MEDICAL INSURANCE PREMIUMS	411,871	538,920	319,186	495,500	603,812
01-10-14-3-4371	DENTAL & VISION PREMIUMS	24,204	40,000	(5,195)	40,000	42,000
01-10-14-3-4372	EMPLOYEE ASSISTANCE PROGRAM	-	-	-	-	-
01-10-14-3-4373	LIABILITY INSURANCE	99,191	33,000	125,468	125,468	150,500
01-10-14-3-4374	UNEMPLOYMENT PREMIUM	6,819	9,900	4,822	7,200	7,500
01-10-14-3-4375	WORKERS COMPENSATION	88,885	55,000	46,604	79,894	84,000
01-10-14-3-4376	FLEX SPENDING	-	-	-	-	-
01-10-14-3-4377	INSURANCE ALLOCATION	(211,000)	-	-	(211,000)	(272,410)
TOTAL CONTRACTUAL SERVICES		419,970	676,820	490,885	537,062	615,402
CAPITAL OUTLAY						
01-10-14-8-4894	SAFETY IMPROVEMENTS	-	5,000	-	5,000	5,000
TOTAL CAPITAL OUTLAY		-	5,000	-	5,000	5,000
TOTAL EXPENDITURES		433,196	696,079	497,997	556,287	673,974

**MAINTENANCE AND OPERATIONS BUDGET
2026 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/HR Director/Village Clerk - 5%
Finance Manager - 5%
Risk Management Manager/Human Resources Specialist - 45%

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

FY 2025 Budget request	\$ 12,117
FY 2026 Budget request	\$ 43,490
Increase (Decrease)	<u>\$ 31,373</u>

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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, 2026, the Village's portion will be 8.56%.

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

FY 2025 Budget request	\$ 1,215
FY 2026 Budget request	\$ 3,723
Increase (Decrease)	<u>\$ 2,508</u>

The primary reason for the increase is a reflection of employee progression although Village's IMRF percentage is decreasing from 10.03% to 8.56%, effective January 1, 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 927
FY 2026 Budget request	\$ 3,327
Increase (Decrease)	<u>\$ 2,400</u>

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: RISK MANAGEMENT

Description: Medical Insurance Premiums

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

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

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

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

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

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

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

FY 2025 Budget request	\$ 538,920
FY 2026 Budget request	\$ 603,812
Increase (Decrease)	<u>\$ 64,892</u>

The primary reason for the increase is based upon the anticipated rise in cost for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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, Assured Partners, is working with the Village’s dental and vision provider (Met Life) 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 2025 Budget request	\$ 40,000
FY 2026 Budget request	\$ 41,000
Increase (Decrease)	<u>\$ 1,000</u>

The primary reason for the increase is based upon the anticipated rise in cost for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 33,000
FY 2026 Budget request	\$ 144,500
Increase (Decrease)	<u>\$ 111,500</u>

The primary reason for the increase is based upon a 10% to 15% rise in cost for our liability insurance. Also, the allocations from the other funds will be moved to their respected budget line item labeled "Insurance Allocation" to consolidate all departmental insurance expenses.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 \$13,916 (2025 wage base) of an employee’s annual wages. The Village’s benefit ratio has steadily improved, as shown below:

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Benefit Ratio	1.33%	1.18%	1.33%	1.08%	1.33%	0.85%	0.85%	0.75%

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

FY 2025 Budget request	\$ 9,900
FY 2026 Budget request	\$ 7,500
Increase (Decrease)	<u>\$ (2,400)</u>

The primary reason for the decrease is based upon the actuals for Fiscal Year 2024. As well as the benefit ratio decreases from prior years.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 55,000
FY 2026 Budget request	\$ 83,890
Increase (Decrease)	<u>\$ 28,890</u>

The primary reason for the increase is based upon a 5% rise in our monthly premium for Fiscal Year 2026. Also, the allocations from the other funds will be moved to their respected budget line item labeled "Insurance Allocation" to consolidate all departmental insurance expenses.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 Aquatic Center Fund and the Sewer Fund. The following expenses allocation to each are: property, liability, law enforcement, public officials' liability, employee benefits, auto liability, auto physical damage, excess liability, and crime.

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

FY 2025 Budget request	\$ -
FY 2026 Budget request	\$ (272,410)
Increase (Decrease)	<u>\$ (272,410)</u>

The primary reason for the decrease is the allocation to the multiple funds that will be accounted for in this budget line item for Fiscal Year 2026. Also, the allocations from the other funds will be moved to their respected budget line item labeled "Insurance Allocation" to consolidate all departmental insurance expenses.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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

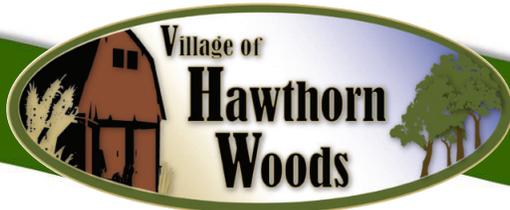
This account pays for the safety committee recommended safety improvements for the Village employees.

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 2025 Budget request	\$ 5,000
FY 2026 Budget request	\$ 5,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.



HUMAN RESOURCES



HUMAN RESOURCES

Department Purpose

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

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2024	2025	2026	2026
Full-Time	0	0	0	0.70
Part-Time	0	0	0	0

Revenues

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025	Proposed	
			2026	2027
-	-	-	-	-
-	-	-	Total Revenues	
			-	-

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
49,683	52,314	63,622	Personnel Services	100,880	106,933
776	2,541	5,575	Contractual Services	5,950	5,050
50,459	54,855	69,197	Total Expenditures	106,830	111,983
(50,459)	(54,855)	(69,197)	Source (Use) of Cash	(106,830)	(111,983)

Significant Changes

- The increase of \$32,447 in Salaries is primarily based upon the addition of a new employee in Fiscal Year 2026.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026 REQUESTED BUDGET	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
HUMAN RESOURCES						
EXPENDITURES						
PERSONNEL SERVICES						
01-10-16-1-4010	SALARIES	45,012	32,819	16,109	32,219	69,214
01-10-16-1-4015	RETIREMENT PAYOUT	-	25,000	-	-	26,500
01-10-16-1-4040	IMRF	3,979	3,292	1,617	3,234	5,925
01-10-16-1-4090	FICA MATCHING	3,323	2,511	1,185	2,371	5,295
TOTAL PERSONNEL SERVICES		52,314	63,622	18,912	37,824	106,933
CONTRACTUAL SERVICES						
01-10-16-3-4361	DUES	377	-	-	-	-
01-10-16-3-4365	PROFESSIONAL DEVELOPMENT	300	300	-	-	300
01-10-16-3-4366	WELLNESS PROGRAM	-	225	-	-	300
01-10-16-3-4367	PRE EMPLOYMENT SCREENING	1,265	550	345	480	550
01-10-16-3-4370	TUITION REIMBURSEMENT PROGRAM	-	3,000	3,480	3,480	3,000
01-10-16-3-4390	OTHER CHARGES	207	1,000	62	600	1,000
01-10-16-3-4399	CONTINGENCY	392	500	-	-	500
TOTAL CONTRACTUAL SERVICES		2,541	5,575	3,887	4,560	5,050
TOTAL EXPENDITURES		54,855	69,197	22,799	42,384	111,983

**MAINTENANCE AND OPERATIONS BUDGET
2026 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/HR Director/Village Clerk - 15%
Finance Manager - 10%
Risk Management Manager/Human Resources Specialist - 45%

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

FY 2025 Budget request	\$ 32,819
FY 2026 Budget request	\$ 65,296
Increase (Decrease)	<u>\$ 32,477</u>

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: HUMAN RESOURCES

Description: Retirement Payout

Priority: 1.3 Prioritize Strong Fiscal Sustainability
1.6 Prioritize Citizen Services

Account Number: 01-10-16-1-4015

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

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

FY 2025 Budget request	\$ 25,000
FY 2026 Budget request	\$ 25,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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, 2026, the Village’s portion will be 8.56%.

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

FY 2025 Budget request	\$ 3,292
FY 2026 Budget request	\$ 5,589
Increase (Decrease)	<u>\$ 2,297</u>

The primary reason for the increase is a reflection of employee progression although Village's IMRF percentage is decreasing from 10.03% to 8.56%, effective January 1, 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 2,511
FY 2026 Budget request	\$ 4,995
Increase (Decrease)	<u>\$ 2,484</u>

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 Director:

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

FY 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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
Total	<u>\$ 300</u>

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

FY 2025 Budget request	\$ 300
FY 2026 Budget request	<u>\$ 300</u>
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 225
FY 2026 Budget request	\$ 300
Increase (Decrease)	<u>\$ 75</u>

The primary reason for the increase is based upon creating a monthly wellness newsletter for Village employees in Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 550
FY 2026 Budget request	\$ 550
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 3,000
FY 2026 Budget request	\$ 3,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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:

Illinois Labor Law Poster	\$ 400
Annual Team Building Event	\$ 600
Performance Improvement Training	\$ 300
	<u>\$ 1,300</u>

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

FY 2025 Budget request	\$ 1,000
FY 2026 Budget request	\$ 1,300
Increase (Decrease)	<u>\$ 300</u>

The primary reason for the increase is based upon the projected increase in catering services for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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.

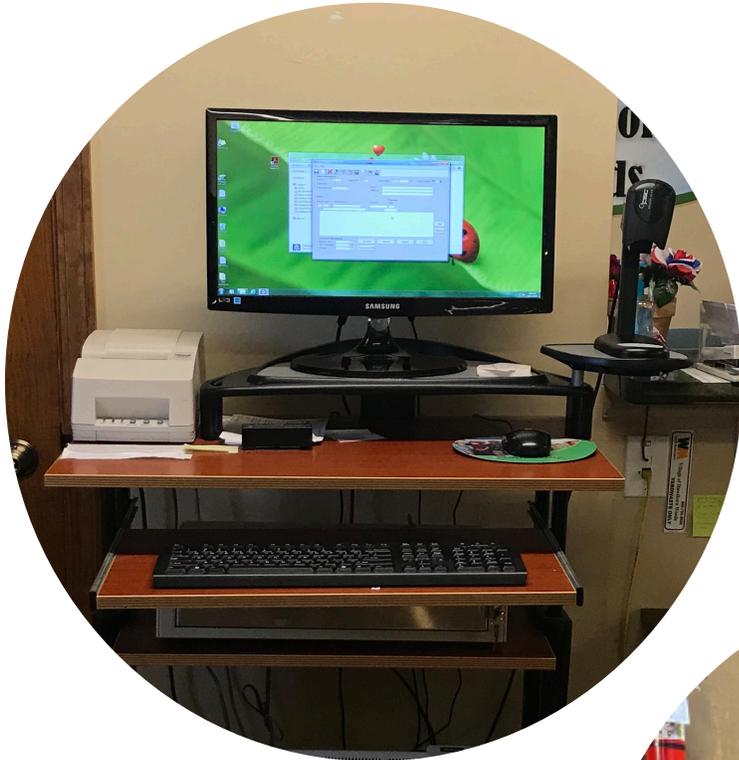
The Contingency budget request changed from the prior year budget, as follows:

FY 2025 Budget request	\$ 500
FY 2026 Budget request	\$ 500
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.



TECHNOLOGY



TECHNOLOGY

Department Purpose

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

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2024	2025	2026	2026
Full-Time	0	0	0	0
Part-Time	0	0	0	0

Revenues

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025	Proposed	
			2026	2027
-	-	-	-	-
-	-	-	Total Revenues	
			-	-

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025	Proposed	
			2026	2027
118,382	138,327	166,954	Contractual Services	148,409
118,382	138,327	166,954	Total Expenditures	166,309
(118,382)	(138,327)	(166,954)	Source (Use) of Cash	(148,409)
				(166,309)

Significant Changes

- There is a \$15,997 decrease in Software Support and Maintenance based on the implementation of BS&A Cloud in Fiscal Year 2026.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026 REQUESTED BUDGET	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
TECHNOLOGY						
EXPENDITURES						
CONTRACTUAL SERVICES						
01-10-17-3-4130	SOFTWARE SUPPORT & MAINT	35,430	42,527	35,172	42,000	41,000
01-10-17-3-4329	TECHNOLOGY SUPPORT SERVICES	36,024	49,608	49,608	49,608	49,200
01-10-17-3-4330	WEBSITE HOSTING & MAINT	7,513	7,369	6,126	7,643	7,859
01-10-17-3-4331	INTERNET ACCESS	34,610	36,000	15,807	37,938	40,000
01-10-17-3-4332	MISCELLANEOUS	4,270	7,000	1,769	2,500	2,000
01-10-17-3-4333	OFFICE 365 SERVICES	20,481	24,450	8,815	22,327	26,250
TOTAL CONTRACTUAL SERVICES		138,327	166,954	117,296	162,016	166,309
TOTAL EXPENDITURES		138,327	166,954	117,296	162,016	166,309

**MAINTENANCE AND OPERATIONS BUDGET
2026 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	\$ -
Laserfiche maintenance	\$ 1,120
Critical Reach - PD	\$ 275
InTime - PD	\$ 3,500
Evidence Room Software - Porter Lee - PD	\$ 900
Lexipol - PD	\$ 10,615
American Legal Publishing	\$ 550
Adobe Creative Cloud (2 license)/Pro (6-7 licenses)	\$ 2,410
Zoom	\$ 160
Livescan/HID Global - PD	\$ 1,200
Records Management Software (RMS)	\$ 1,500
Total	<u><u>\$ 22,230</u></u>

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

FY 2025 Budget request	\$ 42,527
FY 2026 Budget request	<u>\$ 22,230</u>
Increase (Decrease)	<u><u>\$ (20,297)</u></u>

The primary reason for the decrease is based upon the removal of the BS&A maintenance fee due to the BS&A Cloud upgrade for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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.

300 hours @ \$164.00/hour	\$49,200
Total	<u>\$49,200</u>

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

FY 2025 Budget request	\$ 49,608
FY 2026 Budget request	<u>\$ 49,200</u>
Increase (Decrease)	<u>\$ (408)</u>

The primary reason for the decrease is based upon technology needs for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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	\$ 5,759
Constant Contact	\$ 2,100
Total	<u><u>\$ 7,859</u></u>

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

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

FY 2025 Budget request	\$ 7,369
FY 2026 Budget request	\$ 7,859
Increase (Decrease)	<u><u>\$ 490</u></u>

The primary reason for the increase is based upon estimated actuals for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 \$40,000

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

FY 2025 Budget request	\$ 36,000
FY 2026 Budget request	<u>\$ 40,000</u>
Increase (Decrease)	<u>\$ 4,000</u>

The primary reason for the increase is based upon the estimated actuals for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: TECHNOLOGY

Description: Miscellaneous

Priority: 1.3 Prioritize Strong Fiscal Sustainability
1.4 Prioritize Modernization of Infrastructure
1.6 Prioritize Citizen Services

Account Number: 01-10-17-3-4332

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

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

FY 2025 Budget request	\$ 7,000
FY 2026 Budget request	\$ 1,970
Increase (Decrease)	<u>\$ (5,030)</u>

The reason for the decrease is based upon the reduction in miscellaneous technology items needed for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: TECHNOLOGY

Description: Office 365 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:

Office 365 (Village Outlook Emails) and Hosted Backup (Village Software & Files)	\$ 26,250
Hosted File Exchange Service (Box.com)	\$ 900
Total	<u>\$ 27,150</u>

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

FY 2025 Budget request	\$ 24,450
FY 2026 Budget request	\$ 27,150
Increase (Decrease)	<u>\$ 2,700</u>

The primary reason for the increase is based upon the estimated actuals for Fiscal Year 2026.



FINANCE



FINANCE

Department Purpose

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

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2024	2025	2026	2026
Full-Time	2	2	2	0.90
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 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025	Proposed	
			2026	2027
-	-	-	-	-
-	-	-	Total Revenues	
			-	-

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
133,845	140,876	131,254	Personnel Services	117,816	136,765
38,431	39,977	42,240	Contractual Services	43,200	46,490
45	46	60	Commodities	60	65
172,321	180,899	173,554	Total Expenditures	161,076	183,320

(172,321)	(180,899)	(173,554)	Source (Use) of Cash	(161,076)	(183,320)
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Significant Changes

- The addition of the BS&A Seminars and the addition of a new employee in Fiscal Year 2026.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026 REQUESTED BUDGET	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
FINANCE						
EXPENDITURES						
PERSONNEL SERVICES						
01-10-18-1-4010	SALARIES	120,966	89,228	44,614	89,228	105,641
01-10-18-1-4015	PART-TIME EMPLOYEE	-	26,250	153	2,000	14,000
01-10-18-1-4040	IMRF	10,976	8,950	4,478	8,957	9,043
01-10-18-1-4090	FICA MATCHING	8,934	6,826	3,296	6,592	8,082
TOTAL PERSONNEL SERVICES		140,876	131,254	52,541	106,776	136,765
CONTRACTUAL SERVICES						
01-10-18-3-4210	ANNUAL AUDIT	27,300	31,975	23,888	31,975	34,110
01-10-18-3-4211	ACTUARY SERVICES	3,330	5,420	5,920	5,920	5,500
01-10-18-3-4328	OTHER PROFESSIONAL SERVICES	5	-	-	-	-
01-10-18-3-4329	BOND FINANCIAL ADVISOR	500	500	600	600	700
01-10-18-3-4330	AUDIT CONTINGENCY PAYMENT	3,241	-	-	-	-
01-10-18-3-4353	TELEPHONE-CELL PHONE	650	1,300	573	1,200	1,275
01-10-18-3-4355	PUBLISHING/ ADVERTISING	290	60	-	60	350
01-10-18-3-4357	PRINTING/COPYING	399	1,060	1,254	1,600	1,700
01-10-18-3-4361	DUES	1,475	1,575	845	1,555	1,655
01-10-18-3-4365	PROFESSIONAL DEVELOPMENT	2,787	350	200	1,050	1,200
TOTAL CONTRACTUAL SERVICES		39,977	42,240	33,280	43,960	46,490
COMMODITIES						
01-10-18-5-4578	UNIFORMS	46	60	-	60	65
TOTAL COMMODITIES		46	60	-	60	65
TOTAL EXPENDITURES		180,899	173,554	85,821	150,796	183,320

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 - 30%
Finance Manager - 50%
Risk Management Manager/Human Resources Specialist - 10%

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

FY 2025 Budget request	\$ 89,228
FY 2026 Budget request	\$ 99,661
Increase (Decrease)	<u>\$ 10,433</u>

The primary reason for the increase is a reflection of the salary allocations and employee progression in the Village's approved compensation plan for Fiscal Year 2026. As well as an additional employee to be shared with the Com Dev department in Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: FINANCE

Description: Part Time Employee

Priority: 1.3 Prioritize Strong Fiscal Sustainability
1.6 Prioritize Citizen Services

Account Number: 01-10-18-1-4015

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

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

FY 2025 Budget request	\$ 26,250
FY 2026 Budget request	\$ 2,000
Increase (Decrease)	<u>\$ (24,250)</u>

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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, 2026, the Village's portion will be 8.56%.

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

FY 2025 Budget request	\$ 8,950
FY 2026 Budget request	<u>\$ 8,531</u>
Increase (Decrease)	<u>\$ (419)</u>

The primary reason for the decrease is based upon the Village's IMRF percentage is decreasing from 10.03% to 8.56%, effective January 1, 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 6,826
FY 2026 Budget request	\$ 7,624
Increase (Decrease)	<u>\$ 798</u>

The primary reason for the increase is a reflection of the salary allocations and employee progression in the Village's approved compensation plan for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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

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

FY 2025 Budget request	\$ 31,975
FY 2026 Budget request	\$ 33,025
Increase (Decrease)	<u>\$ 1,050</u>

The primary reason for the increase is based upon the increase reflected in the 3-year proposal from Sikich, LLP.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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.

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

FY 2025 Budget request	\$ 5,420
FY 2026 Budget request	\$ 3,520
Increase (Decrease)	<u>\$ (1,900)</u>

The primary reason for the decrease is based upon the actuarial valuation agreement between Lauterbach & Amen for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: FINANCE

Description: Other Professional Services

Priority: 1.3 Prioritize Strong Fiscal Sustainability
1.6 Prioritize Citizen Services

Account Number: 01-10-18-3-4328

This account is used for other professional services that may be needed by the Finance Department.

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

FY 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 500
FY 2026 Budget request	\$ 650
Increase (Decrease)	<u>\$ 150</u>

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 -Village supplied phone

Cell phone - Finance Manager - payment of business-related usage from the Finance Manager's personal cellular telephone.

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

FY 2025 Budget request	\$ 1,300
FY 2026 Budget request	\$ 1,200
Increase (Decrease)	<u>\$ (100)</u>

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 60
FY 2026 Budget request	\$ 300
Increase (Decrease)	<u>\$ 240</u>

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: FINANCE

Description: Printing/Copying

Priority: 1.6 Prioritize Citizen Services

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

This account is used to pay for the tax forms, envelopes, AP checks and deposit slips.

Tax forms	\$ 300
Envelopes	\$ 630
Deposit slips	\$ 70
AP Checks	\$ 650
Total	<u>\$1,650</u>

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

FY 2025 Budget request	\$ 1,060
FY 2026 Budget request	\$ 1,650
Increase (Decrease)	<u>\$ 590</u>

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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	\$ 325
Illinois Municipal Treasurers Association	\$ 200
Certificate of Achievement in Financial Reporting Application Fee	\$ 460
Certificate of Achievement for Popular Annual Financial Report Fee	\$ 250
Total	<u>\$ 1,655</u>

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

FY 2025 Budget request	\$ 1,575
FY 2026 Budget request	<u>\$ 1,655</u>
Increase (Decrease)	<u>\$ 80</u>

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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:

Fred Pryor Seminars	\$ 300
Illinois Government Finance Officers Association (IGFOA)	\$ 300
BS&A Training Seminars	\$ 600
Total	<u>\$ 1,200</u>

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

FY 2025 Budget request	\$ 350
FY 2026 Budget request	\$ 1,200
Increase (Decrease)	<u>\$ 850</u>

The primary reason for the increase is based upon the addition of BS&A Trainings and increase in IGFOA seminars for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 60
FY 2026 Budget request	\$ 60
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.



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
	2024	2025	2026	2026
Full-Time	0	0	0	0.10
Part-Time	0	0	0	0

Revenues

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025	Proposed	
			2026	2027
-	-	-	-	-
-	-	-	Total Revenues	
			-	-

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
18,496	19,263	20,317	Personnel Services	20,865	22,117
7,568	25,365	14,720	Contractual Services	13,720	14,356
26,064	44,628	35,037	Total Expenditures	34,585	36,473
(26,064)	(44,628)	(35,037)	Source (use) of cash	(34,585)	(36,473)

Significant Changes

- There are no significant changes.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026 REQUESTED BUDGET	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
ENGINEERING						
EXPENDITURES						
PERSONNEL SERVICES						
01-10-19-1-4010	SALARIES	16,420	17,264	8,632	17,264	19,032
01-10-19-1-4040	IMRF	1,663	1,732	866	1,733	1,629
01-10-19-1-4090	FICA MATCHING	1,180	1,321	625	1,250	1,456
TOTAL PERSONNEL SERVICES		19,263	20,317	10,123	20,246	22,117
CONTRACTUAL SERVICES						
01-10-19-3-4219	ENGINEERING SERVICES - GENERAL	25,365	12,720	14,750	12,720	13,356
01-10-19-3-4221	STORM SEWER MAPPING	-	2,000	-	2,000	1,000
TOTAL CONTRACTUAL SERVICES		25,365	14,720	14,750	14,720	14,356
TOTAL EXPENDITURES		44,628	35,037	24,873	34,966	36,473

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 17,264
FY 2026 Budget request	\$ 17,954
Increase (Decrease)	<u>\$ 690</u>

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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, 2026, the Village’s portion will be 8.56%.

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

FY 2025 Budget request	\$ 1,732
FY 2026 Budget request	\$ 1,537
Increase (Decrease)	<u>\$ (195)</u>

The primary reason for the decrease is a reflection of employee progression although Village's IMRF percentage is decreasing from 10.03% to 8.56%, effective January 1, 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 1,321
FY 2026 Budget request	\$ 1,374
Increase (Decrease)	<u>\$ 53</u>

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 12,720
FY 2026 Budget request	\$ 12,720
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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. 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 2025 Budget request	\$ 2,000
FY 2026 Budget request	<u>\$ 1,000</u>
Increase (Decrease)	<u>\$ (1,000)</u>

The primary reason for the decrease is based upon the storm sewer atlas' being mostly up to date with little work expected in Fiscal Year 2026.



PARKS & RECREATION



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
	2024	2025	2026	2026
Full-Time	3	3	3	1.23
Part-Time	1	1	1	0.25

Revenues

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
-	-	176,684	Taxes	181,808	187,262
-	-	6,000	Miscellaneous	7,000	8,500
-	-	182,684	Total Revenues	188,808	195,762

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
-	-	156,223	Personnel Services	162,739	172,561
-	-	70,939	Contractual Services	72,784	74,000
-	-	3,050	Commodities	2,800	3,650
-	-	230,212	Total Expenditures	238,323	250,211

-	-	(47,528)	Source (Use) of Cash	(49,515)	(54,449)
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Significant Changes

- Increase in Salaries due to a new position alloaction for Fiscal Year 2026
- \$1,700 increase in processing fees; this is the cost of using Active Net.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026 REQUESTED BUDGET	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
ADMINISTRATION						
REVENUES						
TAXES						
01-11-10-1-3017	PROPERTY TAXES-PARK & REC	-	176,684	89,196	178,391	181,808
TOTAL TAXES		-	176,684	89,196	178,391	181,808
MISCELLANEOUS						
01-11-10-7-3820	FACILITY RENTAL	-	4,500	8,120	8,500	7,000
01-11-10-7-3825	SECURITY FEE	-	1,500	-	-	-
01-11-00-7-3900	REFUND SERVICE CHARGE	-	-	-	-	-
TOTAL MISCELLANEOUS		-	6,000	8,120	8,500	7,000
TOTAL REVENUES		-	182,684	97,316	186,891	188,808
EXPENDITURES						
PERSONNEL SERVICES						
01-11-10-1-4010	SALARIES	-	132,573	68,741	137,483	139,649
01-11-10-1-4011	SALARIES - RENTAL SECURITY	-	500	447	800	700
01-11-10-1-4040	IMRF	-	13,008	6,555	13,110	11,707
01-11-10-1-4090	FICA MATCHING	-	10,142	4,962	9,925	10,683
TOTAL PERSONNEL SERVICES		-	156,223	80,706	161,317	162,739
CONTRACTUAL SERVICES						
01-11-10-3-4353	TELEPHONE-CELL PHONE	-	3,000	886	3,000	3,000
01-11-10-3-4357	PRINTING/COPYING	-	9,200	4,472	9,000	9,200
01-11-10-3-4360	PROCESSING FEES	-	2,000	2,738	3,500	3,700
01-11-10-3-4361	DUES	-	2,285	1,077	2,285	2,030
01-11-10-3-4365	PROFESSIONAL DEVELOPMENT	-	1,100	832	1,100	1,500
01-11-10-3-4367	PRE-EMPLOYMENT SCREENING	-	604	396	550	604
01-11-10-3-4377	INSURANCE ALLOCATION	-	52,750	-	52,750	52,750
TOTAL CONTRACTUAL SERVICES		-	70,939	10,401	72,185	72,784
COMMODITIES						
01-11-10-5-4561	OFFICE SUPPLIES	-	250	221	300	300
01-11-10-5-4568	EQUIPMENT SUPPLIES	-	1,100	373	1,100	600
01-11-10-5-4578	UNIFORMS	-	100	-	100	300
01-11-10-5-4595	OTHER CHARGES	-	1,600	963	1,600	1,600
TOTAL COMMODITIES		-	3,050	1,557	3,100	2,800
TOTAL EXPENDITURES		-	230,212	92,664	236,602	238,323

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - ADMINISTRATION

Description: Property Taxes

Priority: 1.2 Prioritize Parks, Recreation and Open Space
1.3 Prioritize Strong Fiscal Sustainability

Account Number: 01-11-10-1-3017

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 2025 Budget request	\$ 176,684
FY 2026 Budget request	<u>\$ 181,808</u>
Increase (Decrease)	<u><u>\$ 5,124</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, whichever is lower. The CPI for Fiscal Year 2026 is 2.9%. Due to the anticipated growth for Fiscal Year 2026, the Village will move forward with a truth in taxation hearing in Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - ADMINISTRATION

Description: Facility Rental

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces

Account Number: 01-11-10-7-3820

This account is used to record the rental income received from facility rentals at the Village Hall Barn, Community Room at the Aquatic Center, and park shelters.

Village Hall Barn	\$ 5,000
Community Room	\$ 1,000
Park Shelters	<u>\$ 1,000</u>
Total	<u><u>\$ 7,000</u></u>

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

FY 2025 Budget request	\$ 4,500
FY 2026 Budget request	<u>\$ 7,000</u>
Increase (Decrease)	<u><u>\$ 2,500</u></u>

The primary reason for the increase is based upon combination of security fee and rental fees for Fiscal Year 2026. A decrease in Community Room rentals is expected due to the reduction in rental availability.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - ADMINISTRATION

Description: Security Fee

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces

Account Number: 01-11-10-7-3825

This account is no longer used. Revenue is recognized in the rental account.

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

FY 2025 Budget request	\$ 1,500
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ (1,500)</u>

The primary reason for the decrease is based upon the security fee being combined with the rental fees for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - ADMINISTRATION

Description: Salaries

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 01-11-10-1-4010

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 - 50%
Assistant Director of Parks & Recreation - 10%
Recreation Manager - 30%
Summer Intern (Recreation) - 100%
Communications Specialist - 33%

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

FY 2025 Budget request	\$ 132,573
FY 2026 Budget request	\$ 139,649
Increase (Decrease)	<u>\$ 7,076</u>

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan and the new position allocation for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - ADMINISTRATION

Description: Salaries - Rental Security

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 01-11-10-1-4011

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 2025 Budget request	\$ 500
FY 2026 Budget request	\$ 700
Increase (Decrease)	<u>\$ 200</u>

The primary reason for the increase is based upon actuals for Fiscal Year 2024 and projected actuals Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - ADMINISTRATION

Description: IMRF

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 01-11-10-1-4040

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, 2026, the Village's portion will be 8.56%.

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

FY 2025 Budget request	\$ 13,008
FY 2026 Budget request	\$ 11,707
Increase (Decrease)	<u>\$ (1,301)</u>

The primary reason for the decrease is a reflection of employee progression although Village's IMRF percentage is decreasing from 10.03% to 8.56%, effective January 1, 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - ADMINISTRATION

Description: FICA Matching

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 01-11-10-1-4090

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 2025 Budget request	\$ 10,142
FY 2026 Budget request	\$ 10,683
Increase (Decrease)	<u>\$ 541</u>

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - ADMINISTRATION

Description: Telephone - Cell Phone

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 01-11-10-3-4353

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 2025 Budget request	\$ 3,000
FY 2026 Budget request	\$ 3,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - ADMINISTRATION

Description: Printing / Copying / Postage

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 01-11-10-3-4357

This line item is used to fund the printing, copying, and postage associated with the Parks and Recreation program brochures and postcards. The following marketing campaigns are planned for Fiscal Year 2026:

Summer Brochure	\$ 3,500 (Cost share with Aquatics Fund)
Postcard	\$ 4,200 (Fall, Winter/Spring, & Holiday Events)
Postage	\$ 1,500
Total	<u>\$ 9,200</u>

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

FY 2025 Budget request	\$ 9,200
FY 2026 Budget request	\$ 9,200
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - ADMINISTRATION

Description: Processing Fees

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 01-11-10-3-4360

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 2025 Budget request	\$ 2,000
FY 2026 Budget request	\$ 3,700
Increase (Decrease)	<u>\$ 1,700</u>

The primary reason for the increase is based upon projected actuals for Fiscal Year 2025 and an anticipated increase in fees for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - ADMINISTRATION

Description: Dues

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 01-11-10-3-4361

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) - Recreation Manager	\$ 270
Pesticide Operator License - New Employee (Exp 2027)	\$ 90
National Recreation & Parks Association (NRPA) - Director of Parks & Recreation	\$ 180
NRPA Playground Safety Inspector Course (1)	\$ 720
Total	\$ 2,030

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

FY 2025 Budget request	\$ 2,285	
FY 2026 Budget request	\$ 2,030	
Increase (Decrease)	\$ (255)	

The primary reason for the decrease is based upon the reduction of dues paid to the Illinois Parks & Recreation Association for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - ADMINISTRATION

Description: Professional Development

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 01-11-10-3-4365

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
Recreation Manager	\$ 400
Recreation Specialist	\$ 400
Illinois Legislative and Legal Forums	
Director of Parks & Recreation	\$ 300
Total	<u>\$ 1,500</u>

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

FY 2025 Budget request	\$ 1,100
FY 2026 Budget request	\$ 1,500
Increase (Decrease)	<u>\$ 400</u>

The primary reason for the increase is based upon registration for the IPRA conference for the Recreation Specialist for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - ADMINISTRATION

Description: Pre-Employment Screening

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 01-11-10-3-4367

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.

Camp Counselors	\$ 604
Total	<u>\$ 604</u>

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

FY 2025 Budget request	\$ 604
FY 2026 Budget request	\$ 604
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - ADMINISTRATION

Description: Insurance Allocation

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 01-11-10-3-4377

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 2025 Budget request	\$ 52,750
FY 2026 Budget request	\$ 52,750
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - ADMINISTRATION

Description: Office Supplies

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 01-11-10-5-4561

This account is used to pay for office supplies to support all divisions of the Parks and Recreation Fund such as binders, file folders, ink toner cartridges, laminating sheets, general office supplies.

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

FY 2025 Budget request	\$ 250
FY 2026 Budget request	\$ 300
Increase (Decrease)	<u>\$ 50</u>

The primary reason for the increase is based upon the anticipated rise in cost of goods for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - ADMINISTRATION

Description: Equipment/Supplies

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 01-11-10-5-4568

This account is used to pay for equipment and supplies for the Parks and Recreation Fund such as AED and First Aid supplies.

First Aid & AED Supplies	\$ 400
Misc.	\$ 200
Total	<u>\$ 600</u>

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

FY 2025 Budget request	\$ 1,100
FY 2026 Budget request	<u>\$ 600</u>
Increase (Decrease)	<u>\$ (500)</u>

The primary reason for the decrease is based upon the purchase of barn trash cans in Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - ADMINISTRATION

Description: Uniforms

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 01-11-10-5-4578

This account is used to pay for logo attire for Parks and Recreation administrative staff.

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

FY 2025 Budget request	\$ 100
FY 2026 Budget request	\$ 300
Increase (Decrease)	<u>\$ 200</u>

The primary reason for the increase is based upon ensuring Parks & Recreation staff is visible at programs and events for all seasons.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - ADMINISTRATION

Description: Other Charges

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 01-11-10-5-4595

This account is used to pay for other miscellaneous charges to support all divisions of the Parks and Recreation Fund.

Facebook Marketing	\$ 400
Team Building Event	\$ 600
Community Activities	\$ 350
Staff Recruitment	\$ 250
Total	<u>\$ 1,600</u>

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

FY 2025 Budget request	\$ 1,600
FY 2026 Budget request	\$ 1,600
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

PARKS & RECREATION - 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
	2024	2025	2026	2026
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 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
-	-	97,000	Youth Programs	104,350	112,400
-	-	44,300	Sports/Athletic Programs	47,800	51,200
-	-	-	Adult Programs	600	700
-	-	1,850	Seniors	1,900	2,000
-	-	143,150	Total Revenues	154,650	166,300

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
-	-	48,819	Youth Programs	49,198	52,725
-	-	35,035	Sports/Athletic Programs	38,050	42,150
-	-	225	Adult Programs	150	200
-	-	2,900	Seniors	4,700	4,700
-	-	86,979	Total Expenditures	92,098	99,775

-	-	56,171	Source (Use) of Cash	62,552	66,525
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Significant Changes

- The Long Grove Park District, our Park Partner, no longer has use of Kildeer Countryside Elementary School. This served as our primary location for intro to sports programs held November - May. We expect a decrease in program offerings as there are no other alternate locations to move these programs.
- Woodchucks Summer Camp continues to be a popular program. We are making changes to the camp structure to accommodate more campers. We are also expanding camp from 8 weeks to 9 weeks.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL	PROJECTED	
RECREATION PROGRAMS						
REVENUES						
YOUTH PROGRAMS						
01-11-20-4-4020	WOODCHUCKS SUMMER CAMP	-	80,000	86,427	87,142	95,000
01-11-20-4-3120	ENRICHMENT/VARIETY	-	15,900	3,697	12,500	16,600
01-11-20-4-3320	BABYSITTING/CPR	-	1,100	-	750	800
TOTAL YOUTH PROGRAMS		-	97,000	90,124	100,392	112,400
SPORTS/ATHLETIC PROGRAMS						
01-11-20-4-4120	INTRO TO SPORTS REVENUE	-	13,800	16,113	18,000	14,000
01-11-20-4-4220	SOCCER-IN HOUSE REVENUE	-	28,000	21,020	32,000	35,000
01-11-20-4-4420	TAEKWONDO REVENUE	-	2,500	432	1,500	2,200
TOTAL SPORTS/ATHLETIC PROGRAMS		-	44,300	37,565	51,500	51,200
ADULT PROGRAMS						
01-11-20-4-5220	FITNESS REVENUE	-	-	171	400	700
TOTAL ADULT PROGRAMS		-	-	171	400	700
SENIORS						
01-11-20-4-6120	MONTHLY GATHERING REVENUE	-	1,850	700	1,500	2,000
TOTAL SENIORS		-	1,850	700	1,500	2,000
TOTAL REVENUES		-	143,150	128,560	153,792	166,300

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL	PROJECTED	
EXPENDITURES						
YOUTH PROGRAMS						
01-11-20-1-4010	WOODCHUCKS SALARIES	-	29,000	7,725	29,000	33,000
01-11-20-1-4090	WOODCHUCKS FICA	-	2,219	591	2,219	2,525
01-11-20-5-4075	WOODCHUCKS SUPPLIES	-	5,500	2,559	4,000	6,000
01-11-20-5-3175	ENRICHMENT/VARIETY SUPPLIES	-	11,400	1,030	8,000	10,700
01-11-20-5-3375	BABYSITTING/CPR SUPPLIES	-	700	-	450	500
TOTAL YOUTH PROGRAMS		-	48,819	11,905	43,669	52,725
SPORTS/ATHLETIC PROGRAMS						
01-11-20-5-4175	INTRO TO SPORTS EXPENSE	-	10,010	2,485	13,000	11,000
01-11-20-5-4275	SOCCER EXPENSE	-	23,050	14,839	27,000	29,500
01-11-20-5-4475	TAEKWONDO EXPENSE	-	1,975	-	1,125	1,650
TOTAL SPORTS/ATHLETIC PROGRAMS		-	35,035	17,324	41,125	42,150
ADULT PROGRAMS						
01-11-20-5-5275	FITNESS EXPENSE	-	225	-	100	200
TOTAL ADULT PROGRAMS		-	225	-	100	200
SENIORS						
01-11-20-5-6175	MONTHLY GATHERING EXPENSE	-	2,900	1,386	3,100	4,700
TOTAL SENIORS		-	2,900	1,386	3,100	4,700
TOTAL EXPENDITURES		-	86,979	30,615	87,994	99,775

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - 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 - 01-11-20-4-4020
Expenses - 01-11-20-1-4010 Salaries
01-11-20-1-4090 FICA
01-11-20-5-4075 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, and meets from 9 am till noon. This year, there will be a new separate "Fourth of July Week" in between the two sessions.

	2019	2021	2022	2023	2024	2025
Participants	160	137	171	203	229	248

REVENUE

Preschool Camp	\$25,000
Adventure Camp	\$62,500
Sports & More Camp	\$1,000
Counselors in Training (CIT)	\$1,500
TOTAL REVENUE	<u>\$90,000</u>

EXPENSES

Salaries	\$32,000
FICA	\$2,448
Supplies - General/Crafts/Equip./First Aid	\$2,500
Supplies - Attractions (Qty = 4)	\$2,400
Supplies - Socials (Qty = 4)	\$600
TOTAL EXPENSES	<u>\$39,948</u>

Net Profit \$50,052

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - RECREATION PROGRAMS

Division: Youth

Description: Enrichment/Variety

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: Revenues - 01-11-20-4-3120
Expenses - 01-11-20-5-3175 Supplies

The Enrichment/Variety programs add value to our residents and community through fun and educational programs which provide a learning experience and social opportunities. We aim to continue to grow our enrichment offerings through art, theatre, robotics, and cooking classes.

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Participants	34	62	118	160	118+

REVENUE

HW Rec Dept. Classes	\$3,000
Cricket Theater Class	\$6,000
Arts / Robotics	\$4,000
Ancient Oaks	\$600
TOTAL REVENUE	<u>\$13,600</u>

EXPENSES

HW Rec Dept. Classes	\$1,000
Cricket Theater Class	\$4,500
Art / Robotics	\$3,000
Ancient Oaks	\$300
TOTAL EXPENSES	<u>\$8,800</u>

Net Profit \$4,800

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - 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 - 01-11-20-4-3320
Expenses - 01-11-20-5-3375 Supplies

Babysitting classes prepare young 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.

	<u>2019</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Participants	13	0	6	9	6	0+

REVENUE

Classes	\$750
TOTAL REVENUE	\$750

EXPENSES

Instruction	\$0
Instructor Kit	\$100
Certifications; Books; Equipment & Supplies	\$350
TOTAL EXPENSES	\$450

Net Profit	\$300
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**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - 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: Revenues - 01-11-20-4-4120
Expenses - 01-11-20-5-4175

Intro to Sports classes allows a child to try a sport with minimal commitment and at an affordable cost. Due to limited indoor space, classes are held cooperatively with the Mundelein Park District or Long Grove Park District.

	<u>2019</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Participants	45	41	58	109	143	158+

REVENUE

Sports R Us	\$3,000
5 Star Sports	\$3,000
Hot Shot Sports	\$6,000
TOTAL REVENUE	<u>\$12,000</u>

EXPENSES

Sports R Us	\$2,250
5 Star Sports	\$2,250
Hot Shot Sports	\$4,200
TOTAL EXPENSES	<u>\$8,700</u>

Net Profit \$3,300

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - 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 - 01-11-20-4-4220
Expenses - 01-11-20-5-4275

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.

	<u>2019</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Participants	126	110	140	183	180	118+

REVENUE

Spring Session	\$19,500
Fall Session	\$14,500
TOTAL REVENUE	\$34,000

EXPENSES

Director	\$11,000
Coaching	\$12,000
Turf Paint	\$1,000
Uniforms	\$3,100
Equipment & Misc. Supplies	\$900
TOTAL EXPENSES	\$28,000

Net Profit **\$6,000**

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - 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 - 01-11-20-4-4420
Expenses - 01-11-20-5-4475

Taekwondo teaches youth discipline and respect while being physically active. Instruction is provided in partnership with Ong Taekwondo Academy. Classes are offered in partnership with Long Grove Park District.

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Participants	24	17	9	13	11	3+

REVENUE

Winter/Spring Session	\$900
Summer Session	\$0
Fall Session	\$900
TOTAL REVENUE	<u>\$1,800</u>

EXPENSES

Coaching	\$1,350
Equipment & Supplies	\$0
TOTAL EXPENSES	<u>\$1,350</u>

Net Profit \$450

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - RECREATION PROGRAMS

Division: Adult Programs

Description: Fitness

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: Revenues - 01-11-20-4-5220
Expenses - 01-11-20-5-5275

A fitness group, FIT4MOM uses the Community Room October through April (weather dependent) to hold their classes. We also partner with Lake Zurich Family Martial Arts to offer Self Defense workshops.

REVENUE

Fit4Mom	\$400
Martial Arts Fitness	\$200
TOTAL REVENUE	\$600

EXPENSES

Fit4Mom	\$0
Martial Arts Fitness	\$150
TOTAL EXPENSES	\$150

Net Profit	\$450
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**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - RECREATION PROGRAMS

Division: Seniors

Description: Monthly Gatherings

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: Revenues - 01-11-20-4-6120
Expenses - 01-11-20-5-6175

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	\$1,500
Luncheon Fees (November Holiday Luncheon)	\$400
TOTAL REVENUE	\$1,900

EXPENSES

Food & Beverage	\$2,400
Decorations, Gifts, Misc. Supplies	\$1,200
November Luncheon (HWCC)	\$1,100
TOTAL EXPENSES	\$4,700

Net Profit	(\$2,800)
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PARKS & RECREATION - 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
	2024	2025	2026	2026
Full-Time	2	2	3	3.70
Seasonal	0	1	1	0.50
Summer	0	0	0	0.25
• Department Head position is allocated in Parks & Rec.				

Revenues

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
-	-	173,317	Property Taxes	178,343	183,693
		38,110	Fees	39,719	40,911
		211,427	Total Revenues	218,062	224,604

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
		362,403	Personnel Services	435,685	445,685
		143,913	Contractual Services	161,140	165,900
		27,750	Commodities	31,600	32,050
		3,500	Capital Outlay	3,800	3,800
		537,566	Total Expenditures	632,225	647,435

-	-	(326,139)	Source (Use) of Cash	(414,163)	(422,830)
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Significant Changes

- Seasonal salaries was increased to move from summer seasonals to long-term seasonals.
- We plan to install 2 new park security cameras on the Arlo system (Highview Park & Community Park).
- The island maintenance contract expires in 2025; the contract will need to be extended or we must enter into a new agreement.
- The mowing/landscape maintenance contract expires in 2025; the contract will need to be extended or we must enter into a new agreement.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL	PROJECTED	
PARK MAINTENANCE						
REVENUES						
01-11-40-1-3017	PROPERTY TAXES-PARK MAINT	-	173,317	87,496	174,992	183,693
01-11-40-7-3630	FIELD LEASE REVENUE	-	38,110	37,569	39,569	40,911
01-11-40-7-3890	MISCELLANEOUS INCOME	-	-	300	300	-
TOTAL REVENUES		-	211,427	125,365	214,861	224,604
EXPENDITURES						
PERSONNEL SERVICES						
01-11-40-1-4010	SALARIES	-	296,612	100,288	200,577	338,701
01-11-40-1-4011	SEASONAL SALARIES	-	13,000	5,273	21,000	50,880
01-11-40-1-4020	OVERTIME	-	350	950	1,000	1,200
01-11-40-1-4040	IMRF	-	29,750	10,090	20,179	28,993
01-11-40-1-4090	FICA MATCHING	-	22,691	7,662	15,323	25,911
TOTAL PERSONNEL SERVICES		-	362,403	124,262	258,079	445,685
CONTRACTUAL SERVICES						
01-11-40-3-4110	SECURITY	-	4,975	3,629	4,500	7,100
01-11-40-3-4120	CONTRACTUAL MAINT. - VEHICLE	-	500	78	500	500
01-11-40-3-4371	PUBLIC PARK UTILITIES	-	3,200	768	4,500	5,300
01-11-40-3-4372	ISLAND MAINTENANCE	-	22,200	-	22,020	24,500
01-11-40-3-4373	POND MAINTENANCE	-	3,100	2,955	3,110	3,500
01-11-40-3-4374	WETLAND MAINTENANCE	-	1,000	-	-	1,000
01-11-40-3-4375	LANDSCAPE MAINTENANCE	-	106,938	26,735	106,938	121,500
01-11-40-3-4376	TREE REMOVAL SERVICES	-	2,000	-	2,000	2,500
TOTAL CONTRACTUAL SERVICES		-	143,913	34,164	143,568	165,900

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026 REQUESTED BUDGET	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
COMMODITIES						
01-11-40-5-4562	AUTO FUEL & OIL	-	950	410	1,400	1,600
01-11-40-5-4564	SMALL TOOLS	-	200	(163)	200	250
01-11-40-5-4569	VEHICLE SUPPLIES	-	1,000	547	1,000	1,000
01-11-40-5-4571	FIELD/TURF MAINT SUPPLIES	-	12,000	1,536	6,000	7,000
01-11-40-5-4572	BUILD/GROUND MAINT SUPPLIES	-	8,500	2,310	6,000	7,000
01-11-40-5-4573	PLAYGROUNDS MAINT SUPPLIES	-	3,500	3,133	7,000	8,000
01-11-40-5-4578	UNIFORMS/SAFETY GEAR	-	1,600	907	1,600	2,700
01-11-40-5-4579	CLEANING SUPPLIES	-	-	-	-	4,500
TOTAL COMMODITIES		-	27,750	8,680	23,200	32,050
CAPITAL OUTLAY						
01-11-40-8-4895	LANDSCAPE/OTHER IMPROVEMENTS	-	3,500	202	3,500	3,800
TOTAL CAPITAL OUTLAY		-	3,500	202	3,500	3,800
TOTAL EXPENDITURES		-	537,566	167,308	428,347	647,435

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - MAINTENANCE

Description: Property Taxes - Park Maint.

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.3 Prioritize Strong Fiscal Sustainability
1.6 Prioritize Citizen Services

Account Number: 01-11-40-1-3017

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- Parks Maint revenue forecast changed from the prior year, as follows:

FY 2025 Budget request	\$ 173,317
FY 2026 Budget request	\$ 178,343
Increase (Decrease)	<u>\$ 5,026</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 2026 is 2.9%. Due to the anticipated growth for Fiscal Year 2026, the Village will move forward with a truth in taxation hearing in Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - MAINTENANCE

Description: Field Lease Revenue

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.3 Prioritize Strong Fiscal Sustainability
1.6 Prioritize Citizen Services

Account Number: 01-11-40-7-3630

This account is used to record the field lease revenue from the various teams and leagues that utilize the Village’s baseball, soccer, lacrosse, and cricket fields.

The Field Lease revenue budget request changed from the prior year budget, as follows:

Baseball	\$ 23,185
Soccer	\$ 10,366
Lacrosse	\$ 3,365
Cricket	\$ 2,003
Pesticide Fees	\$ 800
Total	<u>\$ 39,719</u>
FY 2025 Budget request	\$ 38,110
FY 2026 Budget request	<u>\$ 39,719</u>
Increase (Decrease)	<u>\$ 1,609</u>

The primary reason for the increase is based upon a 3% increase in affiliate fees for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - MAINTENANCE

Description: Miscellaneous Income

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.3 Prioritize Strong Fiscal Sustainability
1.6 Prioritize Citizen Services

Account Number: 01-11-40-7-3890

This account is used to record miscellaneous revenue from Park Maintenance activities.

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

FY 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - MAINTENANCE

Description: Salaries

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 01-11-40-1-4010

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

Director of Parks & Recreation – 10%
Assistant Director of Parks & Recreation – 70%
Superintendent - Public Works & Parks & Recreation – 25%
Crew Leader - Fleet - 15%
Parks Specialist III – 100%
Maintenance Specialist III - 10%
Mechanical Maintenance Specialist II – 40%

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

FY 2025 Budget request	\$ 296,612
FY 2026 Budget request	\$ 319,530
Increase (Decrease)	<u>\$ 22,918</u>

The primary reason for the increase is based on the addition of a Parks Maintenance Specialist in Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - MAINTENANCE

Description: Seasonal Salaries

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 01-11-40-1-4011

This account is used to pay for seasonal park maintenance staff to work April - September.

2 Seasonal employees x 24 weeks x 40 hours (1,920 hours) @ \$25.00/hr.	\$ 48,000
2 Summer employees x 12 weeks x 40 hours (960 hours) @ \$16.00/hr.	\$ 15,360
Total	<u>\$ 63,360</u>

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

FY 2025 Budget request	\$ 13,000
FY 2026 Budget request	<u>\$ 63,360</u>
Increase (Decrease)	<u>\$ 50,360</u>

The primary reason for the increase is based upon the increase in number of weeks the seasonal employees will work, and an increase in wage to attract experienced workers for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - MAINTENANCE

Description: Overtime

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 01-11-40-1-4020

This account represents the overtime expenses of the Park Maintenance employees.

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

FY 2025 Budget request	\$ 350
FY 2026 Budget request	\$ 1,200
Increase (Decrease)	<u>\$ 850</u>

The primary reason for the increase is based upon projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - MAINTENANCE

Description: IMRF

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 01-11-40-1-4040

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, 2026, the Village's portion will be 8.56%.

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

FY 2025 Budget request	\$ 29,750
FY 2026 Budget request	\$ 27,352
Increase (Decrease)	<u>\$ (2,398)</u>

The primary reason for the decrease is based upon the Village's IMRF percentage is decreasing from 10.03% to 8.56%, effective January 1, 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - MAINTENANCE

Description: FICA Matching

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 01-11-40-1-4090

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 2025 Budget request	\$ 22,691
FY 2026 Budget request	\$ 24,444
Increase (Decrease)	<u>\$ 1,753</u>

The primary reason for the increase is based on the addition of a Parks Maintenance Specialist in Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - 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: 01-11-40-3-4110

This account is used to pay for the lightning detection system and park security cameras.

Lightning Detection	\$ 500
Flock Annually	\$ 2,750
Verizon	\$ 2,200
Park Camera Systems (2)	\$ 650
Arlo Monthly	\$ 240
Security Signs	\$ 300
Total	<u>\$ 6,640</u>

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

FY 2025 Budget request	\$ 4,975
FY 2026 Budget request	<u>\$ 6,640</u>
Increase (Decrease)	<u>\$ 1,665</u>

The primary reason for the increase is based upon the addition of two new park security cameras: 1 at Highview and 1 at Community Park for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - 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: 01-11-40-3-4120

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 2025 Budget request	\$ 500
FY 2026 Budget request	\$ 500
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - 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: 01-11-40-3-4371

This account is used to pay for electric and sewer service for the shelters and bathroom facilities at Heritage Oaks Park and Community Park.

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

FY 2025 Budget request	\$ 3,200
FY 2026 Budget request	\$ 5,000
Increase (Decrease)	<u>\$ 1,800</u>

The primary reason for the increase is based upon actuals from Fiscal Year 2024 and projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - MAINTENANCE

Description: Island Maintenance

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.4 Prioritize Modernization of Infrastructure
1.6 Prioritize Citizen Services

Account Number: 01-11-40-3-4372

This account is used to pay for the contracted maintenance of traffic islands located in cul-de-sacs throughout the Village of Hawthorn Woods. This contract includes services to weed, fertilize, and mow, 44 landscape islands throughout the Village.

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

FY 2025 Budget request	\$ 22,200
FY 2026 Budget request	<u>\$ 24,500</u>
Increase (Decrease)	<u>\$ 2,300</u>

The primary reason for the increase is based upon the Village will need to enter into a new contract and we anticipate an increase for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - 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: 01-11-40-3-4373

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.

Heritage Oaks	\$ 2,500
Copperfield	\$ 1,000
Total	<u>\$ 3,500</u>

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

FY 2025 Budget request	\$ 3,100
FY 2026 Budget request	\$ 3,500
Increase (Decrease)	<u>\$ 400</u>

The primary reason for the increase is based upon testing and treating of Heritage Oaks pond including water testing, a nutrient program, and dredging for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - 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: 01-11-40-3-4374

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 2025 Budget request	\$ 1,000
FY 2026 Budget request	\$ 1,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - 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: 01-11-40-3-4375

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 2025 Budget request	\$ 106,938
FY 2026 Budget request	<u>\$ 118,000</u>
Increase (Decrease)	<u><u>\$ 11,062</u></u>

The primary reason for the increase is based upon the anticipated bid process in which the Village will be requesting a 3-year contract, starting in Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - 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: 01-11-40-5-4562

This account is used to pay for fuel and oil costs associated with the two Park and Recreation vans and the Dodge Durango.

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

FY 2025 Budget request	\$ 950
FY 2026 Budget request	\$ 1,500
Increase (Decrease)	<u>\$ 550</u>

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - 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: 01-11-40-5-4564

This account is used to pay for tools needed by the Parks Maintenance Crew.

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

FY 2025 Budget request	\$ 200
FY 2026 Budget request	\$ 200
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - 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: 01-11-40-5-4569

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 and Durango.

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

FY 2025 Budget request	\$ 1,000
FY 2026 Budget request	\$ 1,000
Increase (Decrease)	<u><u>\$ -</u></u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - MAINTENANCE

Description: Ball Field / Turf Maintenance Supplies

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 01-11-40-5-4571

This account is used to purchase equipment, supplies, and materials needed to maintain the Village's athletic fields.

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 2025 Budget request	\$ 12,000
FY 2026 Budget request	\$ 7,000
Increase (Decrease)	<u>\$ (5,000)</u>

The primary reason for the decrease is based upon the actuals for Fiscal Year 2024 and the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - MAINTENANCE

Description: Building/Grounds Maintenance Supplies

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 01-11-40-5-4572

This account is used to purchase parts and supplies to perform repairs to infrastructure in our park system including:

Plumbing Parts
Irrigation System Repairs
Water Fountains
Lighting
Ventilation
Doors & Locks
Misc. Mechanical Repairs

The Parks Infrastructure Maintenance budget request changed from the prior year budget, as follows:

FY 2025 Budget request	\$ 8,500
FY 2026 Budget request	<u>\$ 7,000</u>
Increase (Decrease)	<u><u>\$ (1,500)</u></u>

The primary reason for the decrease is based upon the actuals from Fiscal Year 2024 and projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - MAINTENANCE

Description: Playground Maintenance Supplies

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 01-11-40-5-4573

This account is used to purchase all maintenance supplies and materials that are needed to maintain the Village's playgrounds. This ensures the safety of our aging playground equipment and provides enough safety mulch for each playground.

Parts for playground repairs	\$ 5,000
Safety Mulch	\$ 3,000
Total	<u>\$ 8,000</u>

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

FY 2025 Budget request	\$ 3,500
FY 2026 Budget request	\$ 8,000
Increase (Decrease)	<u>\$ 4,500</u>

The primary reason for the increase is based upon actuals from Fiscal Year 2024 and projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - MAINTENANCE

Description: Uniforms/Safety Gear

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 01-11-40-5-4578

This account is used to fund uniforms for the Park Maintenance employees and the purchase of shirts, sweatshirts, coats, boots, safety vests, goggles, etc.

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

FY 2025 Budget request	\$ 1,600
FY 2026 Budget request	\$ 2,400
Increase (Decrease)	<u>\$ 800</u>

The primary reason for the increase is based upon the addition of the Mechanical Maintenance Specialist in Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - MAINTENANCE

Description: Cleaning Supplies

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 01-11-40-5-4579

This account is used to purchase cleaning and bathroom supplies for the parks.

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

FY 2025 Budget request	\$ -
FY 2026 Budget request	<u>\$ 4,500</u>
Increase (Decrease)	<u><u>\$ 4,500</u></u>

The primary reason for the increase is based upon the need to separate cleaning supplies for park equipment and facilities for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PARKS & RECREATION - MAINTENANCE

Description: Landscape / Other Improvements

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces

Account Number: 01-11-40-8-4895

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 patching roads and new signs.

The Landscape/Other Improvements budget request changed from the prior year budget, as follows:

FY 2025 Budget request	\$ 3,500
FY 2026 Budget request	\$ 3,800
Increase (Decrease)	<u>\$ 300</u>

The primary reason for the increase is based upon an anticipated increase in Fiscal Year 2026.



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
	2024	2025	2026	2026
Full-Time	14	15	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 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
130,350	332,192	240,800	Fees	240,800	240,800
10,000	-	-	Intergovernmental	-	-
3,946	7,432	-	Miscellaneous	-	-
144,296	339,624	240,800	Total Revenues	240,800	240,800

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
1,707,532	1,792,203	1,802,638	Personnel Services	1,959,832	2,073,683
168,394	178,539	306,525	Contractual Services	236,982	247,400
94,932	70,328	83,900	Commodities	76,000	80,600
1,279	32,860	7,000	Capital Outlay	7,000	7,000
1,972,135	2,073,928	2,200,063	Total Expenditures	2,279,814	2,408,683
342,726	417,295	324,387	Police Pension Contribution	375,961	375,961
(2,170,565)	(2,151,600)	(2,283,650)	Source (Use) of Cash	(2,414,975)	(2,543,844)

Significant Changes

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026 REQUESTED BUDGET	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
POLICE						
REVENUES						
FEES						
01-20-00-4-3710	COURT FINES	107,097	100,000	40,353	100,000	100,000
01-20-00-4-3730	VILLAGE CODE VIOLATIONS	52,450	50,000	(10,475)	50,000	50,000
01-20-00-4-3733	ADJUDICATION FINES	-	-	-	-	-
01-20-00-4-3734	ADMINISTRATIVE IMPOUND FEE	57,000	30,000	26,250	30,000	30,000
01-20-00-4-3735	POLICE PROTECTION FEES	114,720	60,000	106,350	130,000	60,000
01-20-00-4-3750	RECORDS REQUESTS	925	800	400	800	800
TOTAL FEES		332,192	240,800	162,878	310,800	240,800
INTERGOVERNMENTAL						
01-20-00-5-3805	GRANTS	-	-	1,843	1,843	-
TOTAL INTERGOVERNMENTAL		-	-	1,843	1,843	-
MISCELLANEOUS						
01-20-00-7-3830	DONATIONS REVENUE	4,991	-	350	-	-
01-20-00-7-3860	INSURANCE REIMBURSEMENT	-	-	-	-	-
01-20-00-7-3890	MISCELLANEOUS INCOME	2,441	-	260	260	-
01-20-00-7-3990	TRANSFER FROM DUI FUND	-	-	-	-	-
01-20-00-7-3991	TRANSFER FROM VEH SUPV FUND	-	-	-	-	-
TOTAL MISCELLANEOUS		7,432	-	610	260	-
TOTAL REVENUES		339,624	240,800	165,331	312,903	240,800

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026 REQUESTED BUDGET	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
EXPENDITURES						
PERSONNEL SERVICES						
01-20-20-1-4010	SALARIES	1,678,619	1,668,930	856,721	1,668,930	1,825,389
01-20-20-1-4011	SALARIES-FLEET MAINTENANCE	13,546	14,155	6,424	14,155	14,721
01-20-20-1-4020	OVERTIME	37,638	55,000	17,748	55,000	55,000
01-20-20-1-4040	IMRF	23,065	24,852	12,361	24,723	22,130
01-20-20-1-4090	FICA MATCHING	39,333	39,701	19,543	39,086	42,592
TOTAL PERSONNEL SERVICES		1,792,203	1,802,638	912,797	1,801,893	1,959,832
CONTRACTUAL SERVICES						
01-20-20-3-4120	CONT MAINT-VEHICLES	10,576	10,000	3,323	10,000	10,000
01-20-20-3-4130	CONT MAINT-EQUIPMENT	12,690	15,000	4,056	12,500	12,500
01-20-20-3-4329	OTHER PROFESSIONAL SERVICES	3,252	1,000	150	1,000	1,000
01-20-20-3-4353	TELEPHONE - CELL PHONE	4,955	4,700	3,102	7,320	7,320
01-20-20-3-4354	WIRELESS SERVICE - MDC	-	-	-	-	4,500
01-20-20-3-4357	PRINTING/COPYING	1,622	1,800	0	1,000	1,000
01-20-20-3-4359	DISPATCH SERVICE	94,596	220,000	9,004	135,000	145,000
01-20-20-3-4361	DUES	29,991	31,225	14,990	31,225	32,862
01-20-20-3-4365	PROFESSIONAL DEVELOPMENT	14,298	17,000	6,491	17,000	17,000
01-20-20-3-4367	PUBLICATIONS	-	-	-	-	-
01-20-20-3-4379	DONATIONS EXPENSE	4,896	-	1,800	1,800	-
01-20-20-3-4381	COMMUNITY RELATIONS	1,664	1,800	364	1,800	1,800
01-20-20-3-4383	EMERGENCY SERVICES & DISASTER	-	4,000	-	4,000	4,000
TOTAL CONTRACTUAL SERVICES		178,539	306,525	43,279	222,645	236,982
COMMODITIES						
01-20-20-5-4561	OFFICE SUPPLIES	2,274	2,100	444	1,800	1,800
01-20-20-5-4562	AUTO FUEL & OIL	39,373	45,000	15,443	39,000	42,000
01-20-20-5-4563	MINOR EQUIPMENT	7,168	8,000	2,441	8,000	8,000
01-20-20-5-4569	VEHICLE SUPPLIES	5,143	5,000	3,724	5,000	5,000
01-20-20-5-4578	UNIFORMS	12,592	21,300	5,960	15,000	15,400
01-20-20-5-4595	OTHER CHARGES	3,778	2,500	1,746	3,800	3,800
TOTAL COMMODITIES		70,328	83,900	29,758	72,600	76,000
CAPITAL OUTLAY						
01-20-20-8-4893	VEHICLE	25,774	-	-	-	-
01-20-20-8-4894	EQUIPMENT	7,086	7,000	2,513	7,000	7,000
TOTAL CAPITAL OUTLAY		32,860	7,000	2,513	7,000	7,000
TOTAL EXPENDITURES		2,073,929	2,200,063	988,347	2,104,138	2,279,814
POLICE PENSION CONTRIBUTION						
01-20-20-1-4050	POLICE PENSION CONTRIBUTION	417,295	324,387	162,194	324,387	375,961

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 100,000
FY 2026 Budget request	\$ 100,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 50,000
FY 2026 Budget request	\$ 50,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 30,000
FY 2026 Budget request	\$ 30,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 60,000
FY 2026 Budget request	\$ 60,000
Increase (Decrease)	<u>\$ -</u>

There is no change for FY 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 800
FY 2026 Budget request	\$ 800
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: POLICE DEPARTMENT

Description: Salaries

Priority: 1.1 Prioritize A Safe and Secure Community
1.6 Prioritize Citizen Services
1.7 Prioritize Hawthorn Woods' Unique Village Character

Account Number: 01-20-20-1-4010

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

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

FY 2025 Budget request	\$ 1,668,930
FY 2026 Budget request	\$ 1,825,389
Increase (Decrease)	<u>\$ 156,459</u>

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 14,155
FY 2026 Budget request	\$ 14,721
Increase (Decrease)	<u>\$ 566</u>

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 their regularly scheduled shifts, and includes hire backs, special details, and holiday pay.

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

FY 2025 Budget request	\$ 55,000
FY 2026 Budget request	\$ 55,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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, 2026, the Village's portion will be 8.56%.

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

FY 2025 Budget request	\$ 24,852
FY 2026 Budget request	<u>\$ 22,130</u>
Increase (Decrease)	<u>\$ (2,722)</u>

The primary reason for the decrease is a reflection of employee progression although Village's IMRF percentage is decreasing from 10.03% to 8.56%, effective January 1, 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 39,701
FY 2026 Budget request	<u>\$ 42,592</u>
Increase (Decrease)	<u>\$ 2,891</u>

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 10,000
FY 2026 Budget request	\$ 10,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: POLICE DEPARTMENT

Description: Contract Maint-Equipment

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

Account Number: 01-20-20-3-4130

This account is the amount paid for maintenance of equipment such as office machines, fans, video and still cameras, audio and video recorders and players, mobile and two-way radios, cellular communication devices, radar units and other related costs, including labor and materials.

This account covers the monthly subscription fees for the new Starcom radios. The State of Illinois subscription fee is \$51 per month, per radio, to use the Starcom system.

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

FY 2025 Budget request	\$ 15,000
FY 2026 Budget request	\$ 12,500
Increase (Decrease)	<u>\$ (2,500)</u>

The primary reason for the decrease is based upon our radios, squad cars, and radar units are being replaced, which will reduce maintenance costs for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 1,000
FY 2026 Budget request	\$ 1,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 4,700
FY 2026 Budget request	\$ 7,320
Increase (Decrease)	<u>\$ 2,620</u>

The primary reason for the increase is for the Sierra Wireless Devices needed for the Axon Cameras in the squad cars.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: POLICE DEPARTMENT

Description: Wireless Service - MDC

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

Account Number: 01-20-20-3-4354

This account is used for the Mobile Data Computers (MDC) with Sierra Wireless Service.

This funding request supports the procurement of Sierra Wireless service for our Mobile Data Computers (MDCs), which are used by sworn police officers in the field. MDCs are essential tools that enhance operational efficiency, officer safety, and real-time communication. These ruggedized devices enable officers to access dispatch information, run license and warrant checks, complete incident reports, and interface with critical law enforcement databases directly from their patrol vehicles. When we transitioned to LakeComm, the ETSB is no longer covering this expense for each agency.

The Wireless Service-MDC budget request changed from the prior year budget, as follows:

FY 2025 Budget request	\$ -
FY 2026 Budget request	\$ 4,500
Increase (Decrease)	<u>\$ 4,500</u>

The primary reason for the increase is the addition of the expense account to pay for the Sierra Wireless Devices needed for the Axon Cameras in the squad cars for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 1,800
FY 2026 Budget request	\$ 1,000
Increase (Decrease)	<u>\$ (800)</u>

The primary reason for the decrease is based upon going live with the ticket printers in the squad cars in Fiscal Year 2025, which will reduce our printing expense for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 220,000
FY 2026 Budget request	\$ 145,000
Increase (Decrease)	<u>\$ (75,000)</u>

The primary reason for the decrease is the transition to Lake COMM, and we won't be paying two dispatch centers in Fiscal Year 2026. This is the projected amount with smoothing for year one.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 Association of Chiefs of Police	\$ 600
Illinois Chiefs of Police Association	\$ 300
Illinois Law Enforcement Alarm System	\$ 240
Lake County Chiefs of Police Association	\$ 225
Lake County State's Attorney's Office Forensic Lab	\$ 1,995
Law Enforcement Support Office (LESO)	\$ 350
Major Crash Assistance Team	\$ 500
Lake County Major Crimes Task Force (LCMCTF)	\$ 7,000
Northeastern IL Regional Crime Laboratory (NIRCL)	\$ 16,250
Safe Kids Car Seat Certification (4)	\$ 380
Reverse 911 System - ONSOLVE CODE RED	\$ 3,172
Illinois Criminal Offense Guide - Illinois Prosecutor Services	\$ 225
Northeast Multi-Regional Training (NEMRT)	\$ 1,500
Law Enforcement Records Managers of Illinois	\$ 25
National Association of Women Law Enforcement Executives	\$ 100
Total	<u>\$ 32,862</u>

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

FY 2025 Budget request	\$ 31,225
FY 2026 Budget request	\$ 32,862
Increase (Decrease)	<u>\$ 1,637</u>

The primary reason for the increase is due to the anticipated increases for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 @ \$700)	\$ 9,100
Range Fees	\$ 1,000
Tuition Reimbursement	\$ 500
Conference Attendance	\$ 1,000
Police Academy (1 officer)	\$ 4,000
Police Law Institute	\$ 1,400
Total	<u>\$ 17,000</u>

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

FY 2025 Budget request	\$ 17,000
FY 2026 Budget request	<u>\$ 17,000</u>
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: POLICE DEPARTMENT

Description: Donations Expense

Priority: 1.1 Prioritize a Safe and Secure Community
1.3 Prioritize Strong Fiscal Sustainability

Account Number: 01-20-20-3-4379

This account is used for equipment purchased with Donation revenues.

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

FY 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: POLICE DEPARTMENT

Description: Community Relations

Priority: 1.1 Prioritize a Safe and Secure Community
1.6 Prioritize Citizen Services
1.7 Prioritize Hawthorn Woods' Unique Village Character

Account Number: 01-20-20-3-4381

This account is the amount paid for items relating to community education, team building activities, events and information such as Law Enforcement Expos, informational pamphlets, promotional products and Adopt-A-Cop materials.

These funds are used to purchase kid badges and candy for Halloween as well as other miscellaneous "officer friendly" items to be given out at different Village events and police programs.

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

FY 2025 Budget request	\$ 1,800
FY 2026 Budget request	\$ 1,800
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 4,000
FY 2026 Budget request	\$ 4,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 2,100
FY 2026 Budget request	\$ 1,800
Increase (Decrease)	<u>\$ (300)</u>

The primary reason for the decrease is based upon on the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 45,000
FY 2026 Budget request	<u>\$ 42,000</u>
Increase (Decrease)	<u>\$ (3,000)</u>

The primary reason for a decrease is based upon our efforts in reducing idle time whenever possible.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 8,000
FY 2026 Budget request	\$ 8,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 5,000
FY 2026 Budget request	\$ 5,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 for Police Department personnel as a uniform allowance of \$800 per full-time sworn officer personnel for distribution throughout the year. The allowance is set by the collective bargaining agreement.

Based on the above established allowances, the cost for the anticipated headcount of 13 full-time officers:

13 Officers @ \$800 per officer	\$ 10,400
1 - Initial Issue for a new officer, and Chief.	\$ 5,000
Total	<u>\$ 15,400</u>

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

FY 2025 Budget request	\$ 21,300
FY 2026 Budget request	\$ 15,400
Increase (Decrease)	<u>\$ (5,900)</u>

The primary reason for the decrease is based upon the actuals from Fiscal Year 2024 and projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 2,500
FY 2026 Budget request	\$ 3,800
Increase (Decrease)	<u>\$ 1,300</u>

The primary reason for the increase is based upon the rise in cost for supplies and the water delivery to the station for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 7,000
FY 2026 Budget request	\$ 7,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 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 2025 Budget request	\$ 324,387
FY 2026 Budget request	\$ 375,961
Increase (Decrease)	<u>\$ 51,574</u>

The primary reason for the increase is based upon the independent actuarial valuation in Fiscal Year 2025.

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
	2024	2025	2026	2026
Full-Time	0	0	0	0
Part-Time	0	0	0	0

The Board is responsible for the removal of officers brought before it in disciplinary actions. The Board is responsible for all recruitment, testing, certification, background investigations, administrative hearings, promotional examinations and interviews for the Hawthorn Woods Police Department.

Revenues

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025	Proposed	
			2026	2027
-	-	-	-	-
-	-	-	Total Revenues	
			-	-

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
3,279	845	6,375	Contractual Services	2,875	6,375
-	-	100	Commodities	100	100
3,279	845	6,475	Total Expenditures	2,975	6,475
(3,279)	(845)	(6,475)	Source (Use) of Cash	(2,975)	(6,475)

Significant Changes

- There are no significant changes.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026 REQUESTED BUDGET	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
BOARD OF POLICE COMMISSIONERS						
REVENUES						
FEES						
01-10-15-4-3751	APPLICATION FEE	-	-	-	-	-
TOTAL FEES		-	-	-	-	-
TOTAL REVENUES		-	-	-	-	-
EXPENDITURES						
CONTRACTUAL SERVICES						
01-10-15-3-4329	OTHER PROFESSIONAL SERVICES	845	6,000	-	6,000	2,500
01-10-15-3-4361	DUES	-	375	-	375	375
TOTAL CONTRACTUAL SERVICES		845	6,375	-	6,375	2,875
COMMODITIES						
01-10-15-5-4595	OTHER CHARGES	-	100	-	100	100
TOTAL COMMODITIES		-	100	-	100	100
TOTAL EXPENDITURES		845	6,475	-	6,475	2,975

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 6,000
FY 2026 Budget request	\$ 2,500
Increase (Decrease)	<u>\$ (3,500)</u>

The primary reason for the decrease is based upon not conducting any exams in Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 375
FY 2026 Budget request	\$ 375
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 100
FY 2026 Budget request	\$ 100
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.



PUBLIC WORKS



PUBLIC WORKS

Department Purpose

The purpose of the Department of Public Works is to maintain all public buildings, grounds, right-of-way areas in Village and Village fleet. Additionally, the Department cares for 59.2 miles of roads, 22 Village owned vehicles, and 35 miles of storm sewer. The Department oversees all public construction and improvement projects and participates in all programs that improve or maintain the quality of life in Hawthorn Woods.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2024	2025	2026	2026
Full-Time	9	10	9	5.15
Part-Time	0	0	0	0
Seasonal	0	0	0	0
Summer	0	0	0	0.25
Snow	0	0	0	0

Revenues

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
-	-	1,600	Intergovernmental	-	-
5,407	2,990	-	Miscellaneous	1,600	-
5,407	2,990	1,600	Total Revenues	1,600	-

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
368,820	363,409	418,356	Administration/Operations		
43,936	49,533	50,849	Personnel Services	470,149	493,699
88,230	96,335	103,900	Contractual Services	62,661	65,027
			Commodities	109,000	107,000
87,769	59,818	89,032	Buildings/Grounds		
11,285	29,331	13,100	Personnel Services	43,152	45,742
10,996	11,210	16,000	Contractual Services	24,360	25,500
-	-	-	Commodities	24,000	21,000
-	-	-	Capital Outlay	-	-
611,036	609,635	691,237	Total Expenditures	733,323	757,968

(605,629)	(606,646)	(689,637)	Source (Use) of Cash	(731,723)	(757,968)
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Significant Changes

- \$4,000 increase in Summer Salaries due to the addition of two part-time summer employees.
- \$14,000 increase in Contractual Maintenance - Vehicles due to the Fiscal Year 2024 & 2025 projections.
- \$11,260 increase in Contractual Maintenance - Buildings due to the addition of a cleaning company.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026 REQUESTED BUDGET	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
PUBLIC WORKS						
REVENUES						
INTERGOVERNMENTAL						
01-40-00-5-3805	GRANTS	-	-	-	-	-
TOTAL INTERGOVERNMENTAL		-	-	-	-	-
MISCELLANEOUS						
01-40-00-7-3830	DONATIONS	-	-	-	-	-
01-40-00-7-3850	ROW TREE PROGRAM	-	-	-	-	-
01-40-00-7-3860	INSURANCE REIMBURSEMENT	430	-	-	-	-
01-40-00-7-3870	REIM-SNOWPLOW REVENUE	-	-	-	-	-
01-40-00-7-3890	MISCELLANEOUS INCOME	2,559	1,600	864	1,600	-
TOTAL MISCELLANEOUS		2,990	1,600	864	1,600	-
TOTAL REVENUES		2,990	1,600	864	1,600	-
EXPENDITURES						
PUBLIC WORKS-ADMINISTRATION/OPERATIONS						
PERSONNEL SERVICES						
01-40-40-1-4010	SALARIES	301,301	328,608	152,727	305,453	412,744
01-40-40-1-4012	SUMMER SALARIES	-	12,000	4,193	12,000	12,400
01-40-40-1-4013	SNOW PLOW DRIVERS	-	-	-	-	-
01-40-40-1-4020	OVERTIME	8,515	19,650	4,636	19,650	1,650
01-40-40-1-4040	IMRF	31,340	32,959	15,784	31,568	35,331
01-40-40-1-4090	FICA MATCHING	22,252	25,139	11,463	22,927	31,575
TOTAL PERSONNEL SERVICES		363,409	418,356	188,803	391,597	493,699
CONTRACTUAL SERVICES						
01-40-40-3-4120	CONTR MAINT-VEHICLE	21,738	11,000	8,700	26,000	25,000
01-40-40-3-4130	CONTR MAINT-EQUIPMENT	1,604	5,000	581	3,000	5,000
01-40-40-3-4190	CONTR MAINT-OTHER	1,650	6,510	-	1,010	6,510
01-40-40-3-4329	OTHER PROF SERVICES	4,041	4,000	1,829	4,000	4,000
01-40-40-3-4353	TELEPHONE-CELL PHONE	4,253	5,217	1,766	5,217	5,217
01-40-40-3-4355	PUBLISHING/ADVERTISING	2,244	1,250	672	1,250	1,250
01-40-40-3-4357	PRINTING/COPYING	451	200	32	200	200
01-40-40-3-4361	DUES	375	822	934	934	1,000
01-40-40-3-4365	PROFESSIONAL DEVELOPMENT	2,233	3,450	2,125	4,000	3,450
01-40-40-3-4371	PUBLIC UTILITIES	10,945	12,000	3,275	12,000	12,000
01-40-40-3-4375	RENTAL/LEASE	-	800	-	800	800
01-40-40-3-4377	EMPLOYEE RECOGNITION	-	600	-	600	600
TOTAL CONTRACTUAL SERVICES		49,533	50,849	19,913	59,011	65,027

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026 REQUESTED BUDGET	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
COMMODITIES						
01-40-40-5-4561	OFFICE SUPPLIES	2,298	1,400	769	1,400	2,000
01-40-40-5-4562	AUTO FUEL & OIL	39,397	45,000	16,083	40,000	45,000
01-40-40-5-4563	MINOR EQUIPMENT	-	1,500	-	1,500	2,500
01-40-40-5-4564	SMALL TOOLS	1,771	2,500	2,393	5,000	5,000
01-40-40-5-4568	EQUIPMENT SUPPLIES	11,347	8,000	3,856	8,000	10,000
01-40-40-5-4569	VEHICLE SUPPLIES	11,538	15,000	7,680	15,000	15,000
01-40-40-5-4570	MAINT SUPPLIES	3,269	6,000	2,416	6,000	6,000
01-40-40-5-4572	MOSQUITO ABATEMENT	1,752	2,500	-	1,000	1,500
01-40-40-5-4573	DRAINAGE SUPPLIES	5,963	6,000	129	4,000	6,000
01-40-40-5-4574	RIGHT OF WAY SUPPLIES	7,612	7,000	1,266	4,000	7,000
01-40-40-5-4575	TREES	750	1,000	-	1,000	1,000
01-40-40-5-4578	UNIFORMS/SAFETY GEAR	7,238	6,500	1,863	6,500	6,500
01-40-40-5-4595	OTHER CHARGES	3,401	1,500	415	1,500	1,500
TOTAL COMMODITIES		96,335	103,900	36,871	94,900	107,000
TOTAL ADMINISTRATION/OPERATIONS		509,277	573,105	245,586	545,508	665,726
PUBLIC WORKS- BUILDING & GROUNDS						
PERSONNEL SERVICES						
01-40-45-1-4010	SALARIES	51,014	75,656	18,798	37,597	39,361
01-40-45-1-4040	IMRF	5,158	7,588	1,885	3,770	3,369
01-40-45-1-4090	FICA MATCHING	3,647	5,788	1,278	2,556	3,011
TOTAL PERSONNEL SERVICES		59,818	89,032	21,961	43,922	45,742
CONTRACTUAL SERVICES						
01-40-45-3-4110	CONTR MAINT-BUILDING	29,331	12,600	6,166	17,580	23,860
01-40-45-3-4375	RENTAL/LEASE	-	500	-	500	500
TOTAL CONTRACTUAL SERVICES		29,331	13,100	6,166	18,080	25,500
COMMODITIES						
01-40-45-5-4571	BUILDING MAINT SUPPLIES	6,935	10,000	3,666	10,000	18,000
01-40-45-5-4572	CLEANING/RESTROOM SUPPLIES	4,274	6,000	2,643	6,000	6,000
TOTAL COMMODITIES		11,210	16,000	6,309	16,000	24,000
CAPITAL OUTLAY						
01-40-40-8-4893	VEHICLE	-	-	-	-	-
TOTAL CAPITAL OUTLAY		-	-	-	-	-
TOTAL BUILDINGS AND GROUNDS		100,359	118,132	34,437	78,002	92,242
TOTAL EXPENDITURES		609,635	691,237	280,023	623,511	757,968

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 such as fuel usage by SLRCERT (Central Emergency Response Team).

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

FY 2025 Budget request	\$ 1,600
FY 2026 Budget request	\$ 1,600
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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%
Superintendent of Public Works - 30%
Divisions Manager - 45%
Crew Leader - Streets - 45%
Crew Leader - Fleet - 70%
Specialist III - Streets - 45%
Specialist III - Streets - 45%
Office Manager - 85%

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

FY 2025 Budget request	\$ 328,608
FY 2026 Budget request	\$ 389,381
Increase (Decrease)	<u>\$ 60,773</u>

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 12,000
FY 2026 Budget request	\$ 16,000
Increase (Decrease)	<u>\$ 4,000</u>

The primary reason for the increase is based upon meeting the minimum wage requirement for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change in Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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.

Weather Emergencies	\$ 1,650
Total	<u>\$ 1,650</u>

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

FY 2025 Budget request	\$ 19,650
FY 2026 Budget request	\$ 1,650
Increase (Decrease)	<u>\$ (18,000)</u>

The primary reason for the decrease is based upon moving the snow removal overtime to the Motor Fuel Tax Fund in Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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, 2026, the Village’s portion will be 8.56%.

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

FY 2025 Budget request	\$ 32,959
FY 2026 Budget request	\$ 33,331
Increase (Decrease)	<u>\$ 372</u>

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan although Village's IMRF percentage is decreasing from 10.03% to 8.56%, effective January 1, 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 25,139
FY 2026 Budget request	\$ 29,788
Increase (Decrease)	<u>\$ 4,649</u>

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 11,000
FY 2026 Budget request	\$ 23,000
Increase (Decrease)	<u>\$ 12,000</u>

The primary reason for the increase is based upon the actuals for Fiscal Year 2024 and the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 5,000
FY 2026 Budget request	\$ 5,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 and the Village's annual NPDES permit fee. Items that have been previously charged to this account were hazardous tree trimming, emergency snow removal, alarm services and the annual IEPA NPDES permit fees. Also included in this budget line item is an allocation for one emergency Village wide mosquito abatement treatment. The emergency mosquito treatment would be an isolated truck spraying throughout the Village by a contracted company.

IEPA NPDES permit fees	\$ 1,010
Emergency mosquito treatment	\$ 5,500
Total	<u>\$ 6,510</u>

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

FY 2025 Budget request	\$ 6,510
FY 2026 Budget request	\$ 6,510
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 4,000
FY 2026 Budget request	<u>\$ 4,000</u>
Increase (Decrease)	<u><u>\$ -</u></u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 5,217
FY 2026 Budget request	\$ 5,217
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 1,250
FY 2026 Budget request	<u>\$ 1,250</u>
Increase (Decrease)	<u><u>\$ -</u></u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 200
FY 2026 Budget request	\$ 200
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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	\$ 50
American Public Works Association (APWA) (PW Director/Superintendent)	\$ 397
CDL Driver drug testing pool	\$ 250
Des Plaines River Watershed Work Group	\$ -
Municipal Fleet Managers Association	\$ 50
American Water Works Association	\$ 87
Illinois Public Works Mutual Aid Network	\$ 100
Total	<u>\$ 934</u>

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

FY 2025 Budget request	\$ 822
FY 2026 Budget request	<u>\$ 934</u>
Increase (Decrease)	<u>\$ 112</u>

The primary reason for the increase is based upon the rise in cost of each of the memberships and the addition of the AWWA membership for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: Professional Development
Priority: 1.1 Prioritize a Safe and Secure Community
 1.6 Prioritize Citizen Services
Account Number: 01-40-40-3-4365

This account is used to pay for professional development for the Public Works staff.

This request will pay for the following training opportunities:

Snow and Ice workshops	\$ 300
American Public Works Association (APWA) training	\$ 300
Northeastern Illinois Public Safety Training Academy (NIPSTA) training	\$ 500
IAFSM conference - PW Director	\$ 600
IAFSM conference expenses - PW Director	\$ 550
Automotive Service Excellence (ASE) training - Fleet Crew Leader	\$ 200
Fred Pryor Training, \$200 x 2 employees	\$ 400
Water license continuing education (2 employees)	\$ 300
Total	<u>\$ 3,150</u>

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

FY 2025 Budget request	\$ 3,450
FY 2026 Budget request	\$ 3,150
Increase (Decrease)	<u>\$ (300)</u>

The primary reason for the decrease is based upon the removal of the Advanced Auto Parts training in Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PUBLIC WORKS

Division: Administration / Operations

Description: Public Utilities

Priority: 1.4 Prioritize Modernization of Infrastructure

Account Number: 01-40-40-3-4371

This account is used to pay for rate 23 and rate 25 street lights from ComEd. This account also pays for sewer service from the County at Public Works and Village Hall.

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

FY 2025 Budget request	\$ 12,000
FY 2026 Budget request	<u>\$ 12,000</u>
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 800
FY 2026 Budget request	\$ 800
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PUBLIC WORKS

Division: Administration / Operations

Description: Employee Recognition

Priority: 1.6 Prioritize Citizen Services

Account Number: 01-40-40-3-4377

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

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

FY 2025 Budget request	\$ 600
FY 2026 Budget request	\$ 600
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 1,400
FY 2026 Budget request	\$ 2,000
Increase (Decrease)	<u>\$ 600</u>

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 45,000
FY 2026 Budget request	\$ 45,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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, toolboxes for trucks and portable generators.

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

FY 2025 Budget request	\$ 1,500
FY 2026 Budget request	\$ 2,500
Increase (Decrease)	<u>\$ 1,000</u>

The primary reason for the increase is based upon minor equipment expected for purchase in Fiscal Year 2026, including an engine hoist.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 2,500
FY 2026 Budget request	\$ 5,000
Increase (Decrease)	<u>\$ 2,500</u>

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2025 and based upon small tools expected for purchase in Fiscal Year 2026, including drain snakes, grinder, power tool kit and batteries.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 8,000
FY 2026 Budget request	\$ 10,000
Increase (Decrease)	<u>\$ 2,000</u>

The primary reason for the increase is based upon the equipment supplies expected for purchase in Fiscal Year 2026, including a new chute for Truck 812.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 15,000
FY 2026 Budget request	\$ 15,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 6,000
FY 2026 Budget request	\$ 6,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 2,500
FY 2026 Budget request	\$ 1,500
Increase (Decrease)	<u>\$ (1,000)</u>

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 6,000
FY 2026 Budget request	\$ 6,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 7,000
FY 2026 Budget request	\$ 7,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 1,000
FY 2026 Budget request	\$ 1,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 costs up to \$175, safety vests, goggles, etc.

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

FY 2025 Budget request	\$ 6,500
FY 2026 Budget request	\$ 6,500
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 1,500
FY 2026 Budget request	\$ 1,500
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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:

Specialist III - Facilities - 50%

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

FY 2025 Budget request	\$ 75,656
FY 2026 Budget request	\$ 37,133
Increase (Decrease)	<u>\$ (38,523)</u>

The primary reason for the decrease is based upon the reduction of salaries allocated for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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, 2026, the Village’s portion will be 8.56%.

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

FY 2025 Budget request	\$ 7,588
FY 2026 Budget request	<u>\$ 3,179</u>
Increase (Decrease)	<u>\$ (4,409)</u>

The primary reason for the decrease is a reflection of employee progression although Village's IMRF percentage is decreasing from 10.03% to 8.56%, effective January 1, 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 5,788
FY 2026 Budget request	\$ 2,841
Increase (Decrease)	<u>\$ (2,947)</u>

The primary reason for the decrease is based upon the reduction of salaries allocated for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PUBLIC WORKS

Division: Buildings & Grounds

Description: Contracted Maintenance - Buildings

Priority: 1.1 Prioritize a Safe and Secure Community
1.4 Prioritize Modernization of Infrastructure
1.5 Prioritize a Healthy Community and Environment
1.7 Prioritize Hawthorn Woods' Unique Village Character

Account Number: 01-40-45-3-4110

This account is used to pay for inspection and safety services at Village Hall, Police Department and Public Works office, and any HVAC service that would be required. This also includes elevator, fire extinguisher inspections, security alarm service and any other contractual service.

Cleaning services, \$830/month x 12 months	\$ 9,960
Elevator inspections, 2 @ \$100/each	\$ 200
Fire extinguisher inspections	\$ 1,600
Security alarm services	\$ 3,800
Fire alarm services	\$ 1,000
PW garage door inspection & operator replace	\$ 1,300
Generator annual maintenance (PD, VH & PW)	\$ 4,000
Miscellaneous	\$ 2,000
Total	<u>\$ 23,860</u>

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

FY 2025 Budget request	\$ 12,600
FY 2026 Budget request	<u>\$ 23,860</u>
Increase (Decrease)	<u>\$ 11,260</u>

The primary reason for the increase is based upon the addition of a cleaning service in Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 500
FY 2026 Budget request	\$ 500
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 10,000
FY 2026 Budget request	\$ 18,000
Increase (Decrease)	<u>\$ 8,000</u>

The primary reason for the increase is based upon the repairs expected in Fiscal Year 2026, including concrete sidewalk repairs at the Village Hall, repairs to the Police Department's booking room foundation, replace PD hot water heater, installation of shelving/racks in the new cold storage building, installation of bollards in the new cold storage building and install of dark sky compliant lights on PW building fixtures.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 6,000
FY 2026 Budget request	<u>\$ 6,000</u>
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.



COMMUNITY DEVELOPMENT



COMMUNITY & ECONOMIC DEVELOPMENT FUND

Revenues

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
127,215	121,690	137,870	Community Events	146,184	138,168
84,555	76,175	267,312	Economic Development	128,009	128,009
967,644	1,065,741	1,018,625	Planning, Building & Zoning	1,052,166	1,057,666
1,179,415	1,263,606	1,423,807	Total Revenues	1,326,359	1,323,843

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
197,595	204,824	253,823	Community Events	295,444	314,229
290,709	274,808	351,924	Economic Development	404,391	416,008
733,413	748,550	658,030	Planning, Building & Zoning	640,650	578,722
1,221,718	1,228,180	1,263,777	Total Expenditures	1,340,486	1,308,959

-	-	-	Transfer to General Fund	-	-
-	-	-	Transfer to Parks & Recreation	-	-
-	-	-	Transfer from General Fund	-	-
-	-	-	Transfer to C.I.P. Fund	(60,000)	-
(42,303)	35,425	160,030	Net Change in Fund Balance	(74,127)	14,884
300,071	408,709	568,739	Fund Balance as of 12/31	494,613	509,497

• This fund has three main divisions: Community Events, Economic Development and Planning, Building and Zoning.

COMMUNITY EVENTS

Department Purpose

The Community Events Department oversees the special events sponsored by the Village such as the Annual Golf Outing, Earth Day/Arbor Day Planting, Outdoor Movies, Concerts in the Park, Fireworks, Annual July 4th Parade, Party in the Park, Craft Fair and the new Hometown Holiday event.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2024	2025	2026	2026
Full-Time	0	0	0	1.54
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 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
39,119	30,020	45,000	Donations	50,004	36,668
46,445	41,390	40,000	Golf Outing	42,000	45,000
41,651	50,280	52,870	Sponsors & Vendor Fees	54,180	56,500
127,215	121,690	137,870	Total Revenues	146,184	138,168

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
122,012	115,058	152,023	Personnel Services	184,189	191,904
75,584	89,765	101,800	Contractual Services	111,255	122,325
197,596	204,824	253,823	Total Expenditures	295,444	314,229

(70,381)	(83,134)	(115,953)	Source (Use) of Cash	(149,260)	(176,061)
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Significant Changes

- \$4,600 increase in environmental initiative expenses due to AIB dues and expenses.
- \$6,625 increase in 4th of July expenses mostly related to increase funding for the Fireworks display.
- \$4,250 increase in Party in the Park expenses mostly related to increase funding for the Drone show.
- \$4,630 decrease in Equipment/Supplies expenses.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL	PROJECTED	
COMMUNITY EVENTS						
REVENUES						
SPECIAL EVENTS						
02-10-00-7-3829	MC2 ENERGY CONTRIBUTION	6,000	20,000	6,631	20,000	6,668
02-10-00-7-3830	COMMUNITY EVENTS DONATIONS	24,020	25,000	24,000	24,000	30,000
02-10-00-7-3831	BARK IN THE PARK REVENUE	1,335	1,250	1,890	1,890	1,500
02-10-00-7-3832	GOLF OUTING REVENUE	41,390	40,000	42,348	43,548	45,000
02-10-00-7-3833	4TH OF JULY PARADE REVENUE	3,780	4,100	4,840	5,540	4,500
02-10-00-7-3834	ENVIRONMENTAL INITIATIVES REV	572	-	450	25,450	-
02-10-00-7-3836	SUMMER VENDORS REVENUE	2,860	2,300	2,595	3,200	3,000
02-10-00-7-3837	CRAFT FAIR REVENUE	3,212	2,820	500	2,820	3,000
02-10-00-7-3838	MOVIE EVENTS REVENUE	1,000	750	-	750	1,000
02-10-00-7-3839	CONCERTS IN THE PARKS REVENUE	4,700	5,000	3,000	3,000	5,000
02-10-00-7-3841	PARTY IN THE PARK REVENUE	28,087	31,550	5,925	31,550	32,000
02-10-00-7-3842	HOMETOWN HOLIDAY REVENUE	1,040	1,000	-	1,000	1,000
02-10-00-7-3843	BARN DANCE REVENUE	1,642	1,800	2,740	2,740	2,500
02-10-00-7-3844	LC SYMPHONY ORCHESTRA REV	2,052	2,300	2,305	2,305	3,000
02-10-00-7-3900	REFUND SERVICE CHARGE	-	-	-	-	-
TOTAL SPECIAL EVENTS		121,690	137,870	97,224	167,793	138,168
TOTAL REVENUES		121,690	137,870	97,224	167,793	138,168
EXPENDITURES						
PERSONNEL SERVICES						
02-10-10-1-4010	SALARIES	93,237	122,774	61,748	123,497	160,833
02-10-10-1-4020	OVERTIME	5,366	7,420	-	7,420	5,000
02-10-10-1-4040	IMRF	9,988	12,437	5,991	11,981	13,767
02-10-10-1-4090	FICA MATCHING	6,468	9,392	4,549	9,099	12,304
TOTAL PERSONNEL SERVICES		115,058	152,023	72,288	151,996	191,904
CONTRACTUAL SERVICES						
02-10-00-3-4357	PRINTING/COPYING	99	50	17	50	50
02-10-00-3-4360	PROCESSING FEES	419	300	146	300	300
02-10-10-3-4332	ENVIRONMENTAL INITIATIVES EXP	11,000	8,650	32,624	33,650	13,500
02-10-10-3-4333	FIREWORKS/PARADE EXPENSE	22,873	25,875	21,818	24,000	36,000
02-10-10-3-4334	MOVIE EVENTS EXPENSE	2,405	2,110	900	2,110	2,200
02-10-10-3-4335	CONCERTS IN THE PARK EXPENSE	5,459	6,600	4,013	6,600	7,600
02-10-10-3-4336	PARTY IN THE PARK EXPENSE	24,937	29,500	8,224	29,500	35,000
02-10-10-3-4337	HOMETOWN HOLIDAY EXPENSE	6,199	4,000	(141)	4,000	5,000
02-10-10-3-4338	GOLF OUTING EXPENSE	13,327	15,000	12,702	14,000	16,000
02-10-10-3-4339	EARTH DAY/ARBOR DAY PLANTING	604	1,085	680	1,000	1,400
02-10-10-3-4342	CRAFT FAIR EXPENSE	211	500	-	500	500
02-10-10-3-4343	BARK IN THE PARK EXPENSE	443	650	324	500	850
02-10-10-3-4344	BARN DANCE EXPENSE	799	1,000	1,262	1,262	1,875
02-10-10-3-4345	LC SYMPHONY ORCHESTRA EXPENSE	990	1,500	773	1,500	1,500
02-10-10-3-4362	SALES TAX - SPECIAL EVENTS	-	50	14	50	50
02-10-10-3-4363	EQUIPMENT/SUPPLIES EXPENSE	-	4,930	17	4,930	500
TOTAL CONTRACTUAL SERVICES		89,765	101,800	83,373	123,952	122,325
TOTAL EXPENDITURES		204,824	253,823	155,662	275,948	314,229
EXCESS (DEFICIENCY) OF REVENUES						
OVER EXPENDITURES		(83,134)	(115,953)	(58,438)	(108,155)	(176,061)

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: COMMUNITY EVENTS

Description: MC2 Energy Contribution

Priority: 1.6 Prioritize Citizen Services

Account Number: 02-10-00-7-3829

This account is used to record the revenue received from our partnership with the electric aggregation company, MC2.

Fiscal Year 2026	\$ 20,004
Total	<u>\$ 20,004</u>

The MC2 Energy Contribution revenue forecast changed from the prior year, as follows:

FY 2025 Budget request	\$ 20,000
FY 2026 Budget request	<u>\$ 20,004</u>
Increase (Decrease)	<u>\$ 4</u>

The primary reason for the increase is based upon the extended agreement with MC Squared for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 contractual donations received from community partnerships to fund the various community events.

Apex Landscaping	\$ 5,000
Waste Management	\$ 6,000
Barrington Bank	\$ 13,000
PAWS	\$ 5,000
Other donations	\$ 1,000
Total	<u>\$ 30,000</u>

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

FY 2025 Budget request	\$ 25,000
FY 2026 Budget request	<u>\$ 30,000</u>
Increase (Decrease)	<u>\$ 5,000</u>

The primary reason for the increase is based upon an additional contractual donation being received by PAWS for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: COMMUNITY EVENTS

Description: Bark in the Park Vendor Fee Revenue

Priority: 1.6 Prioritize Citizen Services

Account Number: 02-10-00-7-3831

This account is used to record the vendor and sponsor fees received in association with the Bark in the Park event. Various community partners participate in this dog- friendly event.

6 Vendors	\$ 300
Sponsor	\$ 1,000
Total	<u>\$ 1,300</u>

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

FY 2025 Budget request	\$ 1,250
FY 2026 Budget request	\$ 1,300
Increase (Decrease)	<u>\$ 50</u>

The primary reason for the increase is based upon the projected actuals from Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 Fundraiser.

Sponsors	\$ 25,000
Golfers	\$ 11,000
Fund Raising	\$ 6,000
Total	<u>\$ 42,000</u>

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

FY 2025 Budget request	\$ 40,000
FY 2026 Budget request	\$ 42,000
Increase (Decrease)	<u>\$ 2,000</u>

The primary reason for the increase is based upon the actuals from Fiscal Year 2024 and projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 the Fireworks and Parade events.

Fireworks Parking Fees	\$ 3,000
Parade Entry Fees (4 @ \$50)	\$ 200
Sponsorships	\$ 1,000
Total	<u>\$ 4,200</u>

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

FY 2025 Budget request	\$ 4,100
FY 2026 Budget request	\$ 4,200
Increase (Decrease)	<u>\$ 100</u>

The primary reason for the increase is based upon the projected actuals from Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: COMMUNITY EVENTS

Description: Environmental Initiatives Revenue

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services
1.7 Prioritize Hawthorn Woods' Unique Village Character

Account Number: 02-10-00-7-3834

This account is used for donations received in relation to environmental initiatives such as the America in Bloom program, the Audubon Sustainable Communities program and the Dark Skies International program.

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

FY 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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.

10 Friday Vendors (@ \$35)	\$ 350
12 Fireworks Vendors (@ \$175)	\$ 2,100
Total	<u>\$ 2,450</u>

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

FY 2025 Budget request	\$ 2,300
FY 2026 Budget request	\$ 2,450
Increase (Decrease)	<u>\$ 150</u>

The primary reason for the increase is based upon adding additional vendors for the Fireworks show for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: COMMUNITY EVENTS
Description: Craft Fair Vendor Fee 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 Holiday Craft Fair.

1 Sponsor	\$ 500
26 Standard Vendors (@ \$90)	\$ 2,340
4 Electricity Access (@ \$20)	\$ 80
3 Wi-Fi Access (@ \$20)	\$ 60
Total	<u>\$ 2,980</u>

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

FY 2025 Budget request	\$ 2,820
FY 2026 Budget request	\$ 2,980
Increase (Decrease)	<u>\$ 160</u>

The primary reason for the increase is based upon fee increases for our vendors as well as the Wi-Fi access for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: COMMUNITY EVENTS
Description: Movie Events 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 held at the Park and in the Barn.

Sponsors	\$ 750
Vendors	\$ -
Total	<u>\$ 750</u>

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

FY 2025 Budget request	\$ 750
FY 2026 Budget request	\$ 750
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 in association with Concerts in the Park.

Sponsors	\$ 5,000
Total	<u>\$ 5,000</u>

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

FY 2025 Budget request	\$ 5,000
FY 2026 Budget request	\$ 5,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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.

Premium Sponsors	\$ 8,000
Sponsorship	\$ 15,000
Beverage Sales	\$ 5,100
8 Vendors (@ \$175)	\$ 1,400
VIP Parking	\$ 2,500
Total	<u>\$ 32,000</u>

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

FY 2025 Budget request	\$ 31,550
FY 2026 Budget request	\$ 32,000
Increase (Decrease)	<u>\$ 450</u>

The primary reason for the increase is based upon adding additional vendors for the Party in the Park event for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 the Hometown Holiday event.

1 Sponsor (@ \$1,000)	\$ 1,000
Total	<u>\$ 1,000</u>

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

FY 2025 Budget request	\$ 1,000
FY 2026 Budget request	\$ 1,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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	\$ 1,600
Total	<u>\$ 2,000</u>

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

FY 2025 Budget request	\$ 1,800
FY 2026 Budget request	\$ 2,000
Increase (Decrease)	<u>\$ 200</u>

The primary reason for the increase is based upon the anticipated registration increase in Fiscal Year 2026.

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

Fund: COMMUNITY DEVELOPMENT FUND

Department: COMMUNITY EVENTS

Description: Lake County Symphony Orchestra Events Revenue

Priority: 1.6 Prioritize Citizen Services

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

This account is used to record revenue from entertainment events held in the barn in partnership with Lake County Symphony Orchestra (LCSO).

Spring Concert - Tickets	\$ 350
Spring Concert - Beverage Sales	\$ 200
Holiday Concert - Tickets	\$ 1,000
Holiday Concert - Beverage Sales	\$ 350
Fall Concert - Tickets	\$ 500
Fall Concert - Beverage Sales	\$ 100
Total	<u>\$ 2,500</u>

The Lake County Symphony Orchestra Events revenue forecast changed from the prior year, as follows:

FY 2025 Budget request	\$ 2,300
FY 2026 Budget request	\$ 2,500
Increase (Decrease)	<u>\$ 200</u>

The primary reason for the increase is based upon actuals from previous fiscal years and anticipated increase of ticket sales for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 - 10%
Recreation Manager - 70%
Communications Specialist II - 34%
Specialist III - Facilities - 5%
Mechanical Specialist I - 5%

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

FY 2025 Budget request	\$ 122,774
FY 2026 Budget request	\$ 151,729
Increase (Decrease)	<u>\$ 28,955</u>

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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:

Barn Dance	\$ 100
Bark in the Park	\$ 200
July 3rd/4th	\$ 3,300
Party in the Park	\$ 3,500
Holiday Craft Fair	\$ 100
Hometown Holiday	\$ 220
Total	<u>\$ 7,420</u>

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

FY 2025 Budget request	\$ 7,420
FY 2026 Budget request	\$ 7,865
Increase (Decrease)	<u>\$ 445</u>

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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, 2026, the Village's portion will be 8.56%.

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

FY 2025 Budget request	\$ 12,437
FY 2026 Budget request	\$ 12,988
Increase (Decrease)	<u>\$ 551</u>

The primary reason for the increase is a reflection of employee progression although Village's IMRF percentage is decreasing from 10.03% to 8.56%, effective January 1, 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 9,392
FY 2026 Budget request	\$ 11,607
Increase (Decrease)	<u>\$ 2,215</u>

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: COMMUNITY EVENTS

Description: Printing/Copying Expense

Priority: 1.3 Prioritize Strong Fiscal Sustainability
1.5 Prioritize a Healthy Community and Environment
1.6 Prioritize Citizen Services

Account Number: 02-10-00-3-4357

This account is used to pay for Community Events printing needs.

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

FY 2025 Budget request	\$ 50
FY 2026 Budget request	\$ 50
Increase (Decrease)	<u>\$ -</u>

There is no change for FY 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: COMMUNITY EVENTS

Description: Processing Fees Expense

Priority: 1.3 Prioritize Strong Fiscal Sustainability
1.5 Prioritize a Healthy Community and Environment
1.6 Prioritize Citizen Services

Account Number: 02-10-00-3-4360

This account is used to pay for processing fees associated with processing credits cards through ActiveNet and credit card readers used for events.

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

FY 2025 Budget request	\$ 300
FY 2026 Budget request	\$ 300
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: COMMUNITY EVENTS

Description: Environmental Initiatives Expense

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	\$ 1,700
Annual Dues - Audubon	\$ 1,000 <i>(next site visit is 2028)</i>
Annual Dues - Dark Skies & Bee City	\$ 135
Advisor Tour Expenses	\$ 3,000
AIB Planning Session & Board Meeting	\$ 1,500
Hanging Baskets	\$ 400
HWIB Initiatives & Supplies	\$ 365
Excellence in Gardening Program	\$ 150
America in Bloom Symposium Registration	\$ 5,000
Total	<u><u>\$ 13,250</u></u>

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

FY 2025 Budget request	\$ 8,650
FY 2026 Budget request	\$ 13,250
Increase (Decrease)	<u><u>\$ 4,600</u></u>

The primary reason for the increase is based upon the increase in AIB dues, the AIB Planning Session, and AIB Symposium for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: COMMUNITY EVENTS

Description: Fireworks/Parade Expense

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	\$ 24,000
Entertainment (Band)	\$ 1,800
Signage & Marketing	\$ 800
Decorations	\$ 250
Cart Rentals	\$ 700
Volunteer/Staff Food & Water	\$ 550
Parade Candy	\$ 450
Parade Floats (1)	\$ -
Light Towers	\$ 750
Attractions	\$ 1,000
Total	<u><u>\$ 30,300</u></u>

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

FY 2025 Budget request	\$ 25,875
FY 2026 Budget request	<u>\$ 30,300</u>
Increase (Decrease)	<u><u>\$ 4,425</u></u>

The primary reason for the increase is based upon the increase in funding for the fireworks display. With tariffs, the cost of fireworks could grow 30-50%. This also includes the addition of 1 attraction for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: COMMUNITY EVENTS
Description: Movie Events Expense
Priority: 1.6 Prioritize Citizen Services
Account Number: 02-10-10-3-4334

This account is used for outdoor movies held at Community Park and 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 (2 movies)	\$ 930
Movie in the Barn Series (2 movies)	\$ 930
Crafts & Supplies	\$ 340
Total	<u>\$ 2,200</u>

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

FY 2025 Budget request	\$ 2,110
FY 2026 Budget request	\$ 2,200
Increase (Decrease)	<u>\$ 90</u>

The primary reason for the increase is the increased supply costs to engage audiences during the event.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2026 series, we will host 10 concerts, the first one starting on June 5 and running through to August 7.

10 Friday Night Summer Concerts	\$ 5,950
Marketing & Signage	\$ 350
Supplies	\$ 100
Mosquito Treatment 10 @ \$65 each	\$ 650
Attractions	\$ 500
Total	<u>\$ 7,550</u>

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

FY 2025 Budget request	\$ 6,600
FY 2026 Budget request	\$ 7,550
Increase (Decrease)	<u>\$ 950</u>

The primary reason for the increase is based upon adding an additional \$95/band due to increased expenses for sound equipment for each band in Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 Party in the Park event. This event is a passion project of Mayor Dominick DiMaggio to bring a night of entertainment for families and adults to the Village of Hawthorn Woods.

Bands & Sound Engineer	\$ 5,500
Stage	\$ 1,400
Beer Tent (Beverages; Supplies; Insurance; Licenses)	\$ 4,000
Tablets	\$ 300
Marketing & Signage	\$ 800
Party Games (Axe)	\$ 1,300
Petting Zoo	\$ 800
Lights	\$ 650
Rentals (Generators/Light Towers/Golf Carts)	\$ 2,000
Decorations & Misc. Supplies	\$ 500
Dinner for Staff & Volunteers	\$ 500
Event Finale	\$ 13,500
Attractions	\$ 1,000
Total	<u>\$ 32,250</u>

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

FY 2025 Budget request	\$ 29,500
FY 2026 Budget request	\$ 32,250
Increase (Decrease)	<u>\$ 2,750</u>

The primary reason for the increase is based upon the increase funding for the drone show for Fiscal Year 2026. It also includes increases for additional attractions including bounce houses, obstacle courses, face painting, etc.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: COMMUNITY EVENTS

Description: Hometown Holiday Expense

Priority: 1.6 Prioritize Citizen Services

Account Number: 02-10-10-3-4337

This account is used for the Hometown Holiday event. This tradition provides us an opportunity to ring in the holiday season with residents by visiting with Santa and lighting our community tree.

Caroling by High School Choir	\$ 250
Santa	\$ 500
Santa's Gifts	\$ 300
Attraction	\$ 800
Cookies, Candy Canes & Cocoa	\$ 250
Memorial Ornaments	\$ 100
Craft	\$ 250
Heaters	\$ 700
Decorations	\$ 350
Marketing & Signage	\$ 300
Activity	\$ 200
Total	<u>\$ 4,000</u>

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

FY 2025 Budget request	\$ 4,000
FY 2026 Budget request	\$ 4,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: COMMUNITY EVENTS

Description: Golf Outing Expense

Priority: 1.6 Prioritize Citizen Services

Account Number: 02-10-10-3-4338

This account is used for expenses relating to the annual Golf Outing fundraiser. Funds raised from this event are used to fund fireworks, concerts, and all community events held throughout the year.

Printing	\$ 400
Food & Beverage	\$ 10,000
Awards/Prizes	\$ 1,000
Golf Ball Sleeves	\$ 700
Golfer Gifts	\$ 1,000
Staff Uniforms	\$ 400
Tablets	\$ 250
Sponsor Signs	\$ 500
Trophies	\$ 500
Misc. Supplies	\$ 400
Beat the Mayor	\$ 250
Total	<u><u>\$ 15,400</u></u>

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

FY 2025 Budget request	\$ 15,000
FY 2026 Budget request	\$ 15,400
Increase (Decrease)	<u><u>\$ 400</u></u>

The reason for the increase is based upon the accounting for increased costs for golfer gifts and food and beverage costs for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: COMMUNITY EVENTS

Description: Earth Day/Arbor Day Planting Expense

Priority: 1.6 Prioritize Citizen Services

Account Number: 02-10-10-3-4339

This account is used for Earth Day and Arbor Day initiatives including the Tree Sapling Give Away and Adopt A Highway events.

Tree Seedlings/Bulbs	\$ 800
Arbor Day Membership	\$ 35
Tree City USA	\$ 100
Tools/Gloves/Soil	\$ 150
Adopt a Highway equipment	\$ 270
Total	<u>\$ 1,355</u>

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

FY 2025 Budget request	\$ 1,085
FY 2026 Budget request	\$ 1,355
Increase (Decrease)	<u>\$ 270</u>

The primary reason for the increase is based upon the equipment purchase for Adopt A Highway events and an increase in fees to purchase tree saplings for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: COMMUNITY EVENTS

Description: Craft Fair Expense

Priority: 1.6 Prioritize Citizen Services

Account Number: 02-10-10-3-4342

This account is used for expenses related to the Holiday Craft Fair. This event provides an opportunity for residents to shop in Hawthorn Woods in the enchanting Barn. It has become increasingly successful with shoppers and crafters, alike.

Supplies	\$ 100
Vendor Breakfast	\$ 150
Marketing & Signage	\$ 150
Decorations	\$ 100
Total	<u>\$ 500</u>

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

FY 2025 Budget request	\$ 500
FY 2026 Budget request	<u>\$ 500</u>
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: COMMUNITY EVENTS

Description: Bark in the Park Expense

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	\$ 20
Marketing & Signage	\$ 200
Day of Event Attraction	\$ 500
Volunteer water and snacks	\$ 30
Give Aways	\$ 100
Total	<u>\$ 850</u>

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

FY 2025 Budget request	\$ 650
FY 2026 Budget request	\$ 850
Increase (Decrease)	<u>\$ 200</u>

The primary reason for the increase is based upon the addition of an attraction to this Event for the community members/children that attend for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: COMMUNITY EVENTS

Description: Barn Dance Expense

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	\$ 600
Decorations	\$ 200
Refreshments / Appetizers/Desserts	\$ 450
Photo Booth & Props	\$ 150
Total	<u>\$ 1,400</u>

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

FY 2025 Budget request	\$ 1,000
FY 2026 Budget request	\$ 1,400
Increase (Decrease)	<u>\$ 400</u>

The primary reason for the increase is based upon the projected actual for Fiscal Year 2025.

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

Fund: COMMUNITY DEVELOPMENT FUND

Department: COMMUNITY EVENTS

Description: Lake County Symphony Orchestra Expense

Priority: 1.6 Prioritize Citizen Services

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

This account is used for expenses related to entertainment events held in the barn in partnership with Lake County Symphony Orchestra (LCSO).

Beverage Sales	\$ 525
Misc. Supplies	\$ 300
Licenses	\$ 75
Insurance	\$ 600
Total	<u>\$ 1,500</u>

The Lake County Symphony Orchestra expense budget request changed from the prior year budget, as follows:

FY 2025 Budget request	\$ 1,500
FY 2026 Budget request	<u>\$ 1,500</u>
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: COMMUNITY EVENTS
Description: Sales Tax - Special Events
Priority: 1.6 Prioritize Citizen Services
Account Number: 02-10-10-3-4362

This account is used to record sales tax on alcohol served at Village-sponsored events.

The Sales Tax- Special Events budget request changed from the prior year budget, as follows:

FY 2025 Budget request	\$ 50
FY 2026 Budget request	\$ 50
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: COMMUNITY EVENTS
Description: Equipment / Supplies Expense
Priority: 1.6 Prioritize Citizen Services
Account Number: 02-10-10-3-4363

This account is used for expenses related to the purchase of additional supplies and equipment that will be used in the implementation of various community special events.

Staff T-Shirts	\$ 300
Total	<u>\$ 300</u>

The Equipment/Supplies expense budget request changed from the prior year budget, as follows:

FY 2025 Budget request	\$ 4,930
FY 2026 Budget request	<u>\$ 300</u>
Increase (Decrease)	<u>\$ (4,630)</u>

The primary reason for the decrease is based upon there are no major equipment purchases planned for Fiscal Year 2026.

ECONOMIC DEVELOPMENT

Department Purpose

The Economic Development Division is designed to initiate and manage planned growth opportunities within the Village of Hawthorn Woods. With a median household income greater than \$172,000 and a location 32 miles northwest of Chicago, Hawthorn Woods is a highly desirable place to live. In addition, the Village is a vibrant location for commercial businesses and boasts natural resources, open space, and recreational areas as preserved amenities.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2024	2025	2026	2026
Full-Time	0	0	0	1.10
Part-Time	0	0	0	0

With more than 600 acres of undeveloped land adjacent to state and county highways, this department within the Village will offer concierge service to prospective residents, business speculators, or developers who are interested in bringing their projects to Hawthorn Woods. The surrounding region is home to more than 55,000 people, and located in the center of this hub is an oasis of 9,062 Village residents who desire services and amenities that fit in with the character of this upscale community.

Revenues

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
38,340	17,200	218,062	Fees	93,509	93,509
46,215	58,975	49,250	Interest Income	34,500	34,500
84,555	76,175	267,312	Total Revenues	128,009	128,009

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
174,759	163,796	235,824	Personnel Services	192,788	204,355
115,950	111,012	116,100	Contractual Services	211,603	211,653
290,709	274,808	351,924	Total Expenditures	404,391	416,008

(206,154)	(198,633)	(84,612)	Source (Use) of Cash	(276,382)	(287,999)
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Significant Changes

- \$79,447 increase in General Contributions based on the increase in homes being built in the HWCC subdivision in Fiscal Year 2026.
- \$204,000 decrease in Annexation fees due to no anticipated voluntary annexations into the Village.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026 REQUESTED BUDGET	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
ECONOMIC DEVELOPMENT						
REVENUES						
FEES						
02-30-00-4-3670	ANNEXATION FEES	-	207,000	5,720	175,720	3,000
02-30-00-4-3676	GENERAL FUND DONATION	17,200	11,062	19,222	24,000	90,509
TOTAL FEES		17,200	218,062	24,942	199,720	93,509
INTEREST INCOME						
02-00-50-6-3810	INTEREST INCOME - Timber Pointe	27,870	19,250	2,557	5,114	4,500
02-30-00-6-3810	INTEREST INCOME - Comm Dev	31,104	30,000	16,573	33,147	30,000
TOTAL INTEREST INCOME		58,975	49,250	19,130	38,261	34,500
TOTAL REVENUES		76,175	267,312	44,072	237,981	128,009
EXPENDITURES						
PERSONNEL SERVICES						
02-30-00-1-4010	SALARIES	139,820	200,394	86,771	173,543	165,896
02-30-00-1-4040	IMRF	14,163	20,100	8,709	17,418	14,201
02-30-00-1-4090	FICA MATCHING	9,813	15,330	6,479	12,957	12,691
TOTAL PERSONNEL SERVICES		163,796	235,824	101,959	203,918	192,788
CONTRACTUAL SERVICES						
02-30-00-3-4240	PLANNING SERVICES	-	-	-	-	-
02-30-00-3-4329	OTHER PROFESSIONAL SERVICES	5,300	10,000	10,000	10,000	10,000
02-30-00-3-4355	PUBLISHING/ ADVERTISING	212	500	-	500	500
02-30-00-3-4361	DUES	-	100	-	100	175
02-30-00-3-4371	UTILITIES	-	-	-	-	6,350
02-30-00-3-4377	INSURANCE ALLOCATION	105,500	105,500	-	105,500	194,578
TOTAL CONTRACTUAL SERVICES		111,012	116,100	10,000	116,100	211,603
TOTAL EXPENDITURES		274,808	351,924	111,959	320,018	416,008

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 (3 homes @ \$1,000)	\$ 3,000
Total	<u>\$ 3,000</u>

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

FY 2025 Budget request	\$ 207,000
FY 2026 Budget request	\$ 3,000
Increase (Decrease)	<u>\$ (204,000)</u>

The primary reason for the decrease is based upon the anticipated loss of voluntary annexation into the Village for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 (3 homes @ \$5,531)	\$ 16,593
HWCC (47 homes @ \$1,079.07)	\$ 50,716
Vacant Lots (4 homes @ \$5,800)	\$ 23,200
Total	<u>\$ 90,509</u>

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

FY 2025 Budget request	\$ 11,062
FY 2026 Budget request	\$ 90,509
Increase (Decrease)	<u>\$ 79,447</u>

The primary reason for the increase is based upon the addition of the homes being built in the HWCC for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: ECONOMIC DEVELOPMENT

Description: Interest Income - Timber Pointe

Priority: 1.3 Prioritize Strong Fiscal Sustainability
1.5 Prioritize a Healthy Community and Environment

Account Number: 02-00-50-6-3810

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 2025 Budget request	\$ 19,250
FY 2026 Budget request	\$ 4,500
Increase (Decrease)	<u>\$ (14,750)</u>

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 30,000
FY 2026 Budget request	<u>\$ 30,000</u>
Increase (Decrease)	<u><u>\$ -</u></u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 Financial Officer/HR Director - 10%
Finance Manager - 5%
Director of Community Development - 40%
Building Superintendent - 40%
Director of Public Works/Village Engineer - 10%

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

FY 2025 Budget request	\$ 200,394
FY 2026 Budget request	\$ 145,285
Increase (Decrease)	<u>\$ (55,109)</u>

The primary reason for the decrease is based upon the reduction of salaries allocated for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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, 2026, the Village's portion will be 8.56%.

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

FY 2025 Budget request	\$ 20,100
FY 2026 Budget request	\$ 14,572
Increase (Decrease)	<u>\$ (5,528)</u>

The primary reason for the decrease is based upon the Village's IMRF percentage is decreasing from 10.03% to 8.56%, effective January 1, 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 15,330
FY 2026 Budget request	<u>\$ 11,114</u>
Increase (Decrease)	<u>\$ (4,216)</u>

The primary reason for the decrease is based upon the reduction of salaries allocated for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 10,000
FY 2026 Budget request	<u>\$ 10,000</u>
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 500
FY 2026 Budget request	\$ 500
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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:

International Counsel Shopping Center (ICSC)	\$ 175
Total	<u>\$ 175</u>

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

FY 2025 Budget request	\$ 100
FY 2026 Budget request	\$ 175
Increase (Decrease)	<u>\$ 75</u>

The primary reason for the increase is the updated cost for the ICSC fees in Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: ECONOMIC DEVELOPMENT

Description: Utilities

Priority: 1.1 Prioritize A Safe And Secure Community
1.5 Prioritize a Healthy Community and Environment
1.6 Prioritize Citizen Services

Account Number: 02-30-00-3-4371

This account is used to pay for electric for entry monument signs.

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

FY 2025 Budget request	\$ -
FY 2026 Budget request	\$ 6,350
Increase (Decrease)	<u>\$ 6,350</u>

The primary reason for the increase is due to this being a new account for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 105,500
FY 2026 Budget request	\$ 194,578
Increase (Decrease)	<u>\$ 89,078</u>

The primary reason for the increase is the allocation to the multiple funds that will be accounted for in this budget line item for Fiscal Year 2026. Also, the allocations from the other funds will be moved to their respected budget line item labeled "Insurance Allocation" to consolidate all departmental insurance expenses.

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
	2024	2025	2026	2026
Full-Time	0	3	3	4.20
Part-Time	0	0	1	0.30

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 complaint processing, scanning functions, and general inquiry processing.

Revenues

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
55,200	65,850	58,625	Licenses	69,300	70,000
713,185	822,559	808,000	Permits	814,700	819,500
197,405	177,114	152,000	Fees	168,166	168,166
-	-	-	Grants	-	-
1,854	218	-	Miscellaneous	-	-
967,644	1,065,741	1,018,625	Total Revenues	1,052,166	1,057,666

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
423,719	400,982	505,126	Personnel Services	487,446	516,693
305,102	344,808	148,454	Contractual Services	144,504	54,679
4,593	2,760	4,450	Commodities	8,700	7,350
733,414	748,550	658,030	Total Expenditures	640,650	578,722

234,231	317,191	360,595	Source (Use) of Cash	411,516	478,944
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Significant Changes

- \$10,675 increase in Contractors Registration -additional contractors are now required to register for Fiscal Year 2026 that was implemented in Fiscal Year 2025.
- \$16,116 increase in Community Aesthetic Fee for permits issued in the HWCC for Fiscal Year 2026.
- Fire Suppression fees were eliminated as these are invoiced by the respective Fire Districts.
- Inclusion of a Legal Services budget line for non-reimbursable legal fees & a Office Supplies budget line

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026 REQUESTED BUDGET	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
PLANNING						
REVENUES						
LICENSES						
02-60-00-2-3180	CONTRACTOR REGISTRATION FEE	65,850	58,625	41,650	76,500	70,000
TOTAL LICENSES		65,850	58,625	41,650	76,500	70,000
PERMITS						
02-60-00-3-3210	BUILDING PERMITS	790,504	802,000	578,234	845,000	815,000
02-60-00-3-3280	FORFEITED ROAD BONDS	29,205	3,000	2,557	4,500	3,000
02-60-00-3-3290	OTHER PERMITS FEES	2,850	3,000	1,050	1,500	1,500
TOTAL PERMITS		822,559	808,000	581,840	851,000	819,500
FEES						
02-60-00-4-3751	COMMUNITY & AESTHETIC FEE	6,000	3,000	8,041	15,505	19,166
02-60-00-4-3780	ENGINEERING FEE REIMBURSEMENTS	117,412	100,000	40,079	100,000	100,000
02-60-00-4-3782	LEGAL FEE REIMBURSEMENTS	606	1,500	2,449	3,000	1,500
02-60-00-4-3784	PLANNING REIMBURSEMENTS	6,450	7,500	3,540	7,500	7,500
02-60-00-4-3786	ADMIN REIMBURSEMENTS	37,656	35,000	6,685	35,000	35,000
02-60-00-4-3788	OTHER REIMBURSEMENTS	-	500	17	17	1,000
02-60-00-4-3789	FIRE SUPPRESSION FEES	150	500	-	-	-
02-60-00-4-3790	RECAPTURE FEES PASS THRU	-	-	1,351	1,351	-
02-60-00-5-3800	PLANNING APPLICATIONS-PUD	8,840	4,000	1,000	3,000	4,000
TOTAL FEES		177,114	152,000	63,163	165,373	168,166
GRANTS						
02-00-00-5-3805	GRANTS	-	-	-	-	-
TOTAL GRANTS		-	-	-	-	-
MISCELLANEOUS						
02-60-00-7-3890	MISCELLANEOUS INCOME	-	-	-	-	-
02-60-00-7-3900	REFUND SERVICE CHARGE	218	-	450	450	-
TOTAL MISCELLANEOUS		218	-	450	450	-
TOTAL REVENUES		1,065,741	1,018,625	687,103	1,093,323	1,057,666

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 6 MONTHS		2026	2027 ESTIMATE
			BUDGETED	ACTUAL	PROJECTED	
EXPENDITURES						
PERSONNEL SERVICES						
02-60-65-1-4010	SALARIES	341,361	429,237	199,003	398,006	444,620
02-60-65-1-4020	OVERTIME	-	-	-	-	-
02-60-65-1-4040	IMRF	34,561	43,052	19,968	43,052	38,059
02-60-65-1-4090	FICA MATCHING	25,060	32,837	14,853	32,837	34,013
TOTAL PERSONNEL SERVICES		400,982	505,126	233,824	473,895	516,693
CONTRACTUAL SERVICES						
02-60-65-3-4120	CONTRACT MAINT-VEHICLES	358	1,000	120	6,500	1,000
02-60-65-3-4220	ENGINEERING FEES	-	-	-	-	10,000
02-60-65-3-4225	ENGINEERING SERVICES-REIMB	141,773	100,000	68,013	100,000	10,000
02-60-65-3-4230	LEGAL FEES - LITIGATION	-	-	-	-	10,000
02-60-65-3-4235	LEGAL SERVICES-REIMB	1,097	1,500	1,340	1,500	1,500
02-60-65-3-4240	PLANNING FEES	7,516	1,000	623	650	1,000
02-60-65-3-4245	PLANNING SERVICES-REIMB	10,815	7,500	-	7,500	7,500
02-60-65-3-4260	OTHER REIMBURSEMENT	-	500	17	17	1,000
02-60-65-3-4325	PLAN REVIEW SERVICES-REIMB	19,668	-	2,850	3,250	-
02-60-65-3-4328	PLUMBING INSPECTIONS-REIMB	-	24,000	-	-	-
02-60-65-3-4329	OTHER PROFESSIONAL FEES	42,750	4,000	-	4,000	-
02-60-65-3-4333	BUILDING INSPECTIONS-REIMB	115,997	-	14,425	17,500	3,500
02-60-65-3-4334	FIRE SUPPRESSION-REIMB	-	300	-	300	-
02-60-65-3-4353	TELEPHONE-CELL PHONE	1,157	1,704	567	1,704	1,704
02-60-65-3-4355	PUBLISHING/ADVERTISING	266	200	-	200	200
02-60-65-3-4357	PRINTING/COPYING	979	900	372	900	900
02-60-65-3-4360	RECAPTURE FEE PAID	-	-	-	-	-
02-60-65-3-4361	DUES	270	700	157	700	900
02-60-65-3-4362	TRAVEL EXPENSE	-	150	-	150	300
02-60-65-3-4365	PROFESSIONAL DEVELOPMENT	2,163	5,000	180	10,440	5,000
TOTAL CONTRACTUAL SERVICES		344,808	148,454	88,664	155,311	144,504
COMMODITIES						
02-60-65-5-4562	AUTO FUEL & OIL	1,522	3,000	808	2,500	3,000
02-60-65-5-4578	UNIFORMS	436	450	-	450	850
02-60-65-5-4561	OFFICE SUPPLIES/EQUIPMENT	-	-	-	-	2,350
02-60-65-5-4595	OTHER CHARGES	803	1,000	1,013	1,500	2,500
TOTAL COMMODITIES		2,760	4,450	1,821	4,450	8,700
TOTAL EXPENDITURES		748,550	658,030	324,309	633,656	578,722

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 58,625
FY 2026 Budget request	\$ 69,300
Increase (Decrease)	<u>\$ 10,675</u>

The primary reason for the increase is based upon the additional contractors that are now required to register for Fiscal Year 2026 that was implemented in Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 (3 homes @ \$8,700)	\$ 26,100
Hawthorn Woods CC (47 homes @ \$8,700)	\$ 408,900
Vacant Lots (4 homes @ \$8,700)	\$ 34,800
All Other Building Permits	\$ 340,400
Total	<u><u>\$ 810,200</u></u>

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

FY 2025 Budget request	\$ 802,000
FY 2026 Budget request	<u>\$ 810,200</u>
Increase (Decrease)	<u><u>\$ 8,200</u></u>

The primary reason for the increase is based upon the number of homes remaining in the active subdivisions and the continuation of MI Homes at Hawthorn Woods Country Club and other building projects estimated to be constructed in Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: PLANNING, BUILDING AND ZONING

Description: Forfeited Road Bonds

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

Account Number: 02-60-00-3-3280

This account is used to record the forfeited road bonds.

The Forfeited Road Bonds revenue forecast changed from the prior year, as follows:

FY 2025 Budget request	\$ 3,000
FY 2026 Budget request	\$ 3,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 3,000
FY 2026 Budget request	\$ 1,500
Increase (Decrease)	<u><u>\$(1,500)</u></u>

The primary reason for the decrease is based upon the overall reduction of permits based on actuals from Fiscal Year 2024 and projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: PLANNING, BUILDING AND ZONING

Description: Community & Aesthetic Improvement Fee

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: 02-60-00-4-3751

This account is used to record the community and aesthetic developer donation fees received related to various annexation agreements as well as general development. Community and aesthetic developer donation fees are paid at the time of building permit issuance. The revenue forecast for general fund developer donations is as follows:

Vacant Lots (4 Homes @ \$1,500)	\$ 6,000
HWCC (47 Homes at \$279.07)	<u>\$13,166</u>
Total	<u><u>\$19,166</u></u>

The Community & Aesthetic Improvement revenue forecast changed from the prior year, as follows:

FY 2025 Budget request	\$ 3,000
FY 2026 Budget request	<u>\$ 19,166</u>
Increase (Decrease)	<u><u>\$ 16,166</u></u>

The primary reason for the increase is based upon the addition of the homes being built in the HWCC for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 100,000
FY 2026 Budget request	\$ 100,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 1,500
FY 2026 Budget request	\$ 1,500
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 7,500
FY 2026 Budget request	\$ 7,500
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 35,000
FY 2026 Budget request	\$ 35,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 500
FY 2026 Budget request	\$ 1,000
Increase (Decrease)	<u>\$ 500</u>

The primary reason for the increase is based upon the increase in plats and ordinances anticipated to be recorded for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 500
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ (500)</u>

The primary reason for the decrease is based upon the Fire Districts invoicing the entities on a case by case basis for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: PLANNING, BUILDING AND ZONING

Description: Planning Applications - PUD

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 - PUD revenue forecast changed from the prior year, as follows:

FY 2025 Budget request	\$ 4,000
FY 2026 Budget request	\$ 4,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 18% 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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:

Director of Community Development - 60%
Deputy Director of Community Development - 60%
Building Inspector/Code Enforcement Officer - 100%
Office Manager - 100%
Building Permit Coordinator - 100%

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

FY 2025 Budget request	\$ 429,237
FY 2026 Budget request	\$ 419,453
Increase (Decrease)	<u>\$ (9,784)</u>

The primary reason for the decrease is based upon the reduction of salaries allocated for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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, 2026, the Village's portion will be 8.56%.

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

FY 2025 Budget request	\$ 43,052
FY 2026 Budget request	\$ 35,905
Increase (Decrease)	<u>\$ (7,147)</u>

The primary reason for the decrease is a reflection of employee progression although Village's IMRF percentage is decreasing from 10.03% to 8.56%, effective January 1, 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 32,837
FY 2026 Budget request	\$ 32,088
Increase (Decrease)	<u>\$ (749)</u>

The primary reason for the decrease is based upon the reduction of salaries allocated for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 1,000
FY 2026 Budget request	\$ 1,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: PLANNING, BUILDING AND ZONING

Description: Engineering 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: 02-60-65-3-4220

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

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

FY 2025 Budget request	\$ -
FY 2026 Budget request	\$ 10,000
Increase (Decrease)	<u>\$ 10,000</u>

The primary reason for the increase is based upon this being a new account for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 100,000
FY 2026 Budget request	\$ 100,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: PLANNING, BUILDING AND ZONING

Description: Legal Fees - Litigation

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: 02-60-65-3-4230

This account is used to pay for legal services related to litigation.

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

FY 2025 Budget request	\$ -
FY 2026 Budget request	\$ 10,000
Increase (Decrease)	<u>\$ 10,000</u>

The primary reason for the increase is based upon this being a new account for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 1,500
FY 2026 Budget request	\$ 1,500
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: PLANNING, BUILDING AND ZONING

Description: Planning Fees

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.

Update of Village Maps	\$ 1,000
Total	<u>\$ 1,000</u>

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

FY 2025 Budget request	\$ 1,000
FY 2026 Budget request	<u>\$ 1,000</u>
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 7,500
FY 2026 Budget request	\$ 7,500
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 500
FY 2026 Budget request	\$ 1,000
Increase (Decrease)	<u>\$ 500</u>

The primary reason for the increase is due to the increase in plats and ordinances anticipated to be recorded for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 was used to pay the Village of Mundelein for plan review services. Due to internal hiring, this service is performed by Village Staff.

The Plan Review Services-Reimbursement budget request changed from the prior year budget, as follows:

FY 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 24,000
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ (24,000)</u>

The primary reason for the decrease is due to the hiring of a plumbing inspector in Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 additional department assistance needed on a part-time basis as well as court reporting services not attributed to a development.

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

FY 2025 Budget request	\$ 4,000
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ (4,000)</u>

The primary reason for the decrease is based upon the addition of a part-time employee that will be shared with the Finance Department in Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ 3,500
Increase (Decrease)	<u>\$ 3,500</u>

The primary reason for the increase is based upon the potential of inspections that may be needed from the Village of Mundelein for these services in Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 300
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ (300)</u>

The primary reason for the decrease is due to the Fire Districts invoicing the entities on a case by case basis for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 employees of the Community Development- Planning, Building and Zoning department.

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

FY 2025 Budget request	\$ 1,704
FY 2026 Budget request	<u>\$ 1,704</u>
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 200
FY 2026 Budget request	\$ 200
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 900
FY 2026 Budget request	\$ 900
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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
Lake County Recorders	\$200
Total	<u>\$900</u>

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

FY 2025 Budget request	\$ 700
FY 2026 Budget request	\$ 900
Increase (Decrease)	<u>\$ 200</u>

The primary reason for the increase is the based upon the Lake County Recorders office fee increase to perform research on properties for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 150
FY 2026 Budget request	<u>\$ 300</u>
Increase (Decrease)	<u>\$ 150</u>

The primary reason for the increase is the need to travel to Lake County to record plats and ordinances for developments.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: PLANNING, BUILDING AND ZONING

Description: Professional Development

Priority: 1.1 Prioritize a Safe and Secure Community
1.5 Prioritize a Healthy Community and Environment
1.6 Prioritize Citizen Services

Account Number: 02-60-65-3-4365

This account is used to pay for seminars and other training opportunities including associated costs by the Community Development Department staff.

Community Development Department staff will be continuing education in their field with such course work including property maintenance, blue print reading and building department basics offered off-site.

BS&A Training - Permit Techs	\$ 1,250
Professional training - Building Inspector	\$ 1,000
Local APA Conference	\$ 2,750
Total	<u>\$ 5,000</u>

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

FY 2025 Budget request	\$ 5,000
FY 2026 Budget request	\$ 5,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: PLANNING, BUILDING AND ZONING

Description: Office Supplies / Equipment

Priority: 1.5 Prioritize a Healthy Community and Environment
1.6 Prioritize Citizen Services

Account Number: 02-60-65-5-4561

This account is used to pay for annual operational supplies and small equipment for the Community Development Department staff, as follows:

Office Supplies	\$ 1,850
Small Equipment	\$ 500
Total	<u>\$ 2,350</u>

The Office Supply/Equipment budget request changed from the prior year budget, as follows:

FY 2025 Budget request	\$ -
FY 2026 Budget request	<u>\$ 2,350</u>
Increase (Decrease)	<u>\$ 2,350</u>

The primary reason for the increase is based upon the addition of the expense account as well as the high cost for office supplies is due to the one time purchase of the 2018 code books for the office.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 3,000
FY 2026 Budget request	\$ 3,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: PLANNING, BUILDING AND ZONING

Description: Uniforms

Priority: 1.5 Prioritize a Healthy Community and Environment
1.6 Prioritize Citizen Services

Account Number: 02-60-65-5-4578

This account is used to pay for uniform shirts, fleeces, boot reimbursement, etc. for the Community Development Department staff, as follows:

Boot reimbursement (\$175)	\$ 350
Uniform shirts	\$ 250
Additional Clothing	<u>\$ 250</u>
Total	<u><u>\$ 850</u></u>

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

FY 2025 Budget request	\$ 450
FY 2026 Budget request	<u>\$ 850</u>
Increase (Decrease)	<u><u>\$ 400</u></u>

The primary reason for the increase is due to the Building Inspector/Code Enforcement Officer purchasing uniforms and boots in Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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)	\$500
Miscellaneous	<u>\$2,000</u>
Total	<u><u>\$2,500</u></u>

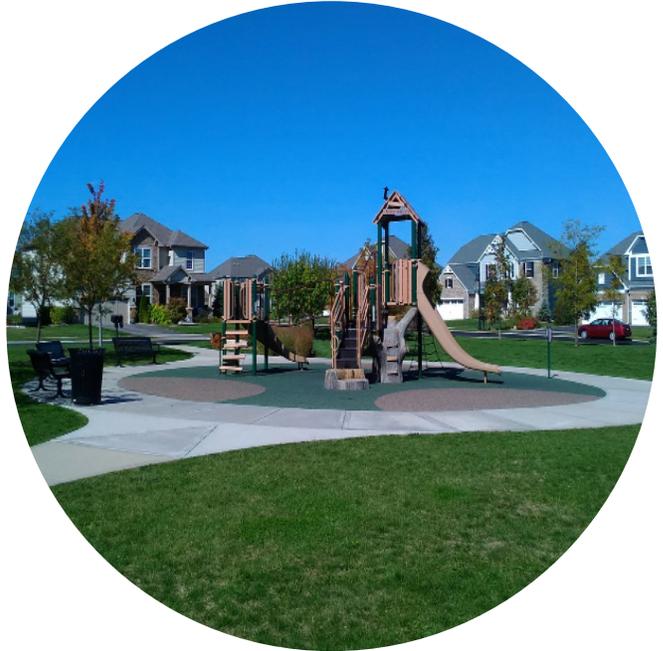
The Other Charges budget request changed from the prior year budget, as follows:

FY 2025 Budget request	\$ 1,000
FY 2026 Budget request	<u>\$ 2,500</u>
Increase (Decrease)	<u><u>\$ 1,500</u></u>

The primary reason for the increase is due to the unforeseen items needed to purchase for the Fiscal Year 2026.



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
	2023	2024	2025	2026
Full-Time	0	0	0	0
Part-Time	0	0	0	0

Revenue

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
1,621	2,458	100	Interest	2,000	1,500
23,884	89,493	-	Park Donations	123,424	123,424
-	475	2,300	Park Improvements	650	650
25,505	92,426	2,400	Total Revenue	126,074	125,574

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
505	49	200	Capital Outlay	50	50
505	49	200	Total Expenditures	50	50

-	-	-	Transfer to Aquatic Debt	-	-
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	(124,399)		Transfer to Sewer Fund	(126,513)	
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25,000	(32,021)	2,200	Net Change in Fund Balance	(489)	125,524
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87,221	55,200	57,400	Fund Balance as of 12/31	56,911	182,435
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Significant Changes

- There are no significant changes for Fiscal Year 2026.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026 REQUESTED BUDGET	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
PARK DONATION FUND						
REVENUES						
INTEREST INCOME						
10-00-00-6-3810	INTEREST INCOME	2,458	100	789	2,215	1,500
TOTAL INTEREST INCOME		2,458	100	789	2,215	1,500
PARK DONATIONS						
10-00-00-7-3830	PARK DONATIONS	89,493	-	72,419	140,000	123,424
TOTAL PARK DONATIONS		89,493	-	72,419	140,000	123,424
PARK IMPROVEMENTS						
10-10-00-3-3379	DONATIONS-MEMORIAL TREES/BENCHES	475	2,300	-	650	650
TOTAL PARK IMPROVEMENTS		475	2,300	-	650	650
TOTAL REVENUES		92,426	2,400	73,208	142,865	125,574
EXPENDITURES						
CAPITAL OUTLAY						
10-00-00-8-4894	EQUIPMENT EXPENSE	-	-	-	-	-
10-10-00-8-4894	PARK BENCHES & PLAQUES EXPENSE	49	200	-	50	50
TOTAL CAPITAL OUTLAY		49	200	-	50	50
TOTAL EXPENDITURES		49	200	-	50	50

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 100
FY 2026 Budget request	\$ 2,000
Increase (Decrease)	<u>\$ 1,900</u>

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARK DONATION FUND

Description: Park Donation Revenue

Priority: 1.7 Prioritize Hawthorn Woods' Unique Village Character

Account Number: 10-00-00-7-3830

This account represents the park donation revenue required by Village Ordinance for the construction of new homes in the Village. All park donation revenue is pledged as the primary funding source for repayment of the 2011 Aquatic Center Revenue Bonds.

The Park Donation Revenue forecast changed from the prior year, as follows:

FY 2025 Budget request	\$ -
FY 2026 Budget request	\$ 123,424
Increase (Decrease)	<u>\$ 123,424</u>

The primary reason for the increase is based upon the anticipated building activity for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARK DONATION FUND

Description: Donations - Memorial Trees/Benches Revenue

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 2025 Budget request	\$ 2,300
FY 2026 Budget request	<u>\$ 650</u>
Increase (Decrease)	<u><u>\$ (1,650)</u></u>

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARK DONATION FUND

Description: Equipment Expense

Priority: 1.7 Prioritize Hawthorn Woods' Unique Village Character

Account Number: 10-00-00-8-4894

This account records the expenses related to equipment related to Park Benches and Plaques.

The Equipment Expense forecast changed from the prior year, as follows:

FY 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARK DONATION FUND

Description: Park Benches & Plaques Expense

Priority: 1.7 Prioritize Hawthorn Woods' Unique Village Character

Account Number: 10-10-00-8-4894

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 2025 Budget request	\$ 200
FY 2026 Budget request	\$ 50
Increase (Decrease)	<u>\$ (150)</u>

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2025.



SPECIAL RECREATION



SPECIAL 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 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
207,770	338,266	346,040	Special Recreation	352,363	359,094
184,661	186,283	-	Administration	-	-
115,358	147,528	-	Recreation Programs	-	-
195,242	204,547	-	Park Maintenance	-	-
703,032	876,625	346,040	Total Revenues	352,363	359,094

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
222,257	326,440	239,283	Special Recreation	347,383	351,800
219,751	310,820	-	Administration	-	-
66,160	79,405	-	Recreation Programs	-	-
435,271	513,166	-	Park Maintenance	-	-
943,439	1,229,831	239,283	Total Expenditures	347,383	351,800

(90,000)	(90,000)	(90,000)	Transfer to General Fund	-	-
-	1,835,752	-	Transfer from General Fund	-	-
-	-	-	Transfer from Community Development Fund	-	-

(330,406)	1,392,546	16,757	Net Change in Fund Balance	4,980	7,294
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(840,674)	551,872	568,629	Fund Balance as of 12/31	573,609	580,903
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- In Fiscal Year 2025, Parks & Recreation sections Administration, Recreation Programs, and Park Maintenance was moved to the General Fund.

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
	2024	2025	2026	2026
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 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
207,770	210,266	218,040	Taxes	224,363	231,094
-	128,000	128,000	SRACLC Reimbursement	128,000	128,000
207,770	338,266	346,040	Total Revenues	352,363	359,094

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
56,267	66,009	71,283	Contractual Services	74,383	78,800
36,967	130,729	40,000	Commodities	145,000	145,000
129,022	129,702	128,000	Capital Outlay	128,000	128,000
222,257	326,440	239,283	Total Expenditures	347,383	351,800

(14,487)	11,826	106,757	Source (Use) of Cash	4,980	7,294
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Significant Changes

- There are no significant changes for Fiscal Year 2026.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026 REQUESTED BUDGET	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
SPECIAL RECREATION						
REVENUES						
11-70-00-1-3017	PROPERTY TAXES-SRACL	210,266	218,040	110,073	218,040	231,094
11-70-00-5-3805	SRACL REIMBURSEMENT	128,000	128,000	128,000	128,000	128,000
TOTAL REVENUES		338,266	346,040	238,073	346,040	359,094
EXPENDITURES						
CONTRACTUAL SERVICES						
11-70-00-3-4361	SRACL DUES	66,009	71,283	71,522	71,522	78,800
TOTAL CONTRACTUAL SERVICES		66,009	71,283	71,522	71,522	78,800
COMMODITIES						
11-70-00-5-4595	SRACL OTHER CHARGES	130,729	40,000	19,709	145,000	145,000
TOTAL COMMODITIES		130,729	40,000	19,709	145,000	145,000
CAPITAL OUTLAY						
11-70-00-8-4893	SRACL ACCESSIBILITY GRANT	129,702	128,000	-	128,000	128,000
TOTAL CAPITAL OUTLAY		129,702	128,000	-	128,000	128,000
TOTAL EXPENDITURES		326,440	239,283	91,231	344,522	351,800

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 218,040
FY 2026 Budget request	\$ 224,363
Increase (Decrease)	<u>\$ 6,323</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 2026 is 2.9%. Due to the anticipated growth for Fiscal Year 2026, the Village will move forward with a truth in taxation hearing in Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 128,000
FY 2026 Budget request	\$ 128,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 annual 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. Hawthorn Woods remains a member agency to ensure these programs and services are available to our residents.

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

FY 2025 Budget request	\$ 71,283
FY 2026 Budget request	\$ 74,383
Increase (Decrease)	<u>\$ 3,100</u>

The reason for the increase is based upon projected increases provided by the SRACLC for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND

Department: SPECIAL RECREATION

Description: SRACLC Other Charges

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces

Account Number: 11-70-00-5-4595

This account will be used to fund accessibility improvements repairs for recreation equipment, parks, and Village properties.

Resurfacing Projects	\$ 80,000
Trail Improvements	\$ 50,000
Equipment & Equipment Repairs	\$ 5,000
ADA Compliance	\$ 10,000
Total	<u>\$ 145,000</u>

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

FY 2025 Budget request	\$ 40,000
FY 2026 Budget request	<u>\$ 145,000</u>
Increase (Decrease)	<u>\$ 105,000</u>

The reason for the increase is to pursue accessibility projects to enhance our program and park experiences for all for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 records funding to the SRACLC Accessibility Grant program.

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

FY 2025 Budget request	\$ 128,000
FY 2026 Budget request	\$ 128,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

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
	2024	2025	2026	2026
Full-Time	3	0	0	0.00
Part-Time	1	0	0	0

Revenues

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
161,038	170,381	-	Taxes	-	-
9,189	6,323	-	Interest Income	-	-
14,435	9,580	-	Miscellaneous	-	-
184,661	186,283	-	Total Revenues	-	-

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
152,348	240,633	-	Personnel Services	-	-
66,560	68,260	-	Contractual Services	-	-
843	1,927	-	Commodities	-	-
219,751	310,820	-	Total Expenditures	-	-

(35,090)	(124,537)	-	Source (Use) of Cash	-	-
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Significant Changes

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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
	2024	2025	2026	2026
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 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
71,293	97,350	-	Youth Programs	-	-
40,422	47,464	-	Sports/Athletic Programs	-	-
299	405	-	Adult Programs	-	-
3,344	2,310	-	Seniors	-	-
115,358	147,528	-	Total Revenues	-	-

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
33,888	42,679	-	Youth Programs	-	-
29,784	33,382	-	Sports/Athletic Programs	-	-
-	-	-	Adult Programs	-	-
2,487	3,344	-	Seniors	-	-
66,160	79,405	-	Total Expenditures	-	-

49,198	68,123	-	Source (Use) of Cash	-	-
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Significant Changes

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
	2024	2025	2026	2026
Full-Time	2	0	0	0
Seasonal	0	0	0	0
Summer	0	0	0	0
• Department Head position is allocated in Parks & Rec.				

Revenues

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
157,969	167,134	-	Property Taxes	-	-
37,273	37,413	-	Fees	-	-
195,242	204,547	-	Total Revenues	-	-

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
290,457	359,698	-	Personnel Services	-	-
129,207	136,266	-	Contractual Services	-	-
13,959	14,365	-	Commodities	-	-
1,648	2,837	-	Capital Outlay	-	-
435,271	513,166	-	Total Expenditures	-	-

(240,029)	(308,619)	-	Source (Use) of Cash	-	-
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Significant Changes

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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
	2024	2025	2026	2026
Full-Time	0	0	0	0.60
Part-Time	0	0	0	0

Revenues

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
270,370	273,333	252,000	Fees	313,465	255,000
42,934	65,999	45,000	Interest Income	60,000	50,000
313,304	339,333	297,000	Total Revenues	373,465	305,000

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
165,344	160,310	171,296	Personnel Services	109,050	115,593
220,156	229,987	251,775	Contractual Services	254,036	254,956
932	4,166	7,000	Commodities	7,000	7,000
13,750	35,849	72,400	Capital Outlay	105,600	88,750
80,712	64,954	-	Depreciation + NPL	-	-
480,894	495,267	502,471	Total Expenditures	475,686	466,299

Transfer from Park Donations 126,513

169,000 **Transfer from General Fund** 42,999

(167,588)	(155,936)	(36,471)	Net Change in Fund Balance	67,291	(161,299)
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3,616,425	3,460,489	3,424,018	Fund Balance as of 12/31	3,491,309	3,330,009
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Significant Changes

- \$12,000 decrease in Sewer Rate Study due to the rate study being updated every five years with the latest update in 2025.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026 REQUESTED BUDGET	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
SEWER FUND						
REVENUES						
FEES						
12-00-00-4-3790	SEWER USER REVENUE	261,333	240,000	109,477	240,000	255,000
12-00-00-4-3793	CONNECTION FEE-HW	12,000	12,000	13,163	40,000	-
12-00-00-4-3794	CONNECTION FEE-LZ	-	-	-	-	-
12-00-00-4-3795	CONNECTION FEE-LC	-	-	-	-	-
12-00-00-4-3796	ADMIN RESERVE FEE-LZ	-	-	-	-	-
12-00-00-4-3797	ADVANCE USER FEE-LZ	-	-	-	-	-
TOTAL FEES		273,333	252,000	122,640	280,000	313,465
INTEREST INCOME						
12-00-00-6-3810	INTEREST INCOME	65,999	45,000	29,362	69,308	50,000
TOTAL INTEREST INCOME		65,999	45,000	29,362	69,308	50,000
TOTAL REVENUES		339,333	297,000	152,002	349,308	305,000
EXPENDITURES						
PERSONNEL SERVICES						
12-00-00-1-4010	SALARIES	137,331	145,437	66,574	133,149	99,469
12-00-00-1-4040	IMRF	13,554	14,733	6,680	13,360	8,515
12-00-00-1-4090	FICA MATCHING	9,425	11,126	4,820	9,641	7,609
TOTAL PERSONNEL SERVICES		160,310	171,296	78,075	156,150	115,593
CONTRACTUAL SERVICES						
12-00-00-3-4180	SEWER EXPENSE-LZ & LC FEE	176,549	190,000	55,712	180,000	190,000
12-00-00-3-4181	CONTRACTUAL MAINTENANCE	22,796	18,400	950	10,000	19,320
12-00-00-3-4371	UTILITIES	3,451	5,000	2,658	6,400	6,720
12-00-00-3-4372	SEWER RATE STUDY	817	12,000	14,843	16,000	-
12-00-00-3-4373	ENGINEERING STANDARDS	-	-	-	-	-
12-00-00-3-4377	INSURANCE ALLOCATION	26,375	26,375	-	26,375	38,916
TOTAL CONTRACTUAL SERVICES		229,987	251,775	74,163	238,775	254,036
COMMODITIES						
12-00-00-5-4573	SANITARY SEWER SUPPLIES	928	5,000	42	5,000	5,000
12-00-00-5-4574	VEHICLE/EQUIPMENT SUPPLIES	3,238	2,000	634	2,000	2,000
TOTAL COMMODITIES		4,166	7,000	676	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	-	30,900	-	-	64,250
12-00-00-8-4892	MANHOLE REHABILITATION	-	10,000	-	-	10,000
12-00-00-8-4893	SEWER LINING	-	22,000	-	-	22,000
12-00-00-8-4894	EQUIPMENT	28,184	5,000	-	5,000	5,000
12-00-00-8-4895	OTHER IMPROVEMENTS	7,665	3,500	-	3,500	3,500
12-00-00-8-4896	CONNECTION FEES PAID-LZ	-	-	-	-	-
12-00-00-8-4898	CONNECTION FEES PAID-LC	-	-	-	-	-
12-00-00-8-4899	ADMIN RESERVE FEE PAID-LZ	-	-	-	-	-
12-00-00-8-4900	ADVANCE USER FEE PAID-LZ	-	-	-	-	-
TOTAL CAPITAL OUTLAY		35,849	72,400	-	9,500	105,600
TOTAL EXPENDITURES		430,313	502,471	152,913	411,425	466,299

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$240,000
FY 2026 Budget request	<u>\$255,000</u>
Increase (Decrease)	<u>\$ 15,000</u>

The primary reason for the increase is based upon the rate increases recommended in the Sewer Rate Survey in Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: SEWER FUND

Description: Connection Fee Revenue

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

Account Number: 12-00-00-4-3793

This account is used to record the revenue received from connection fees when new homes are constructed and connect to the Village's water or sewer service.

Hawthorn Trails South (3 homes @ \$2,000)	\$ 6,000
Hawthorn Woods Country Club (47 homes @ \$1,116.28)	\$ 52,465
Total	<u>\$ 58,465</u>

The Connection Fee Revenue forecast changed from the prior year, as follows:

FY 2025 Budget request	\$ 12,000
FY 2026 Budget request	\$ 58,465
Increase (Decrease)	<u>\$ 46,465</u>

The primary reason for the increase relates to the change in anticipated building activity in Fiscal Year 2026, as compared to Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: SEWER FUND

Description: Connection Fee Revenue - Lake Zurich

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

Account Number: 12-00-00-4-3794

This account is used to record the revenue received from connection fees due to the Village of Lake Zurich when new homes are constructed and connect to the Village's water or sewer service.

The Connection Fee Revenue - Lake Zurich forecast changed from the prior year, as follows:

FY 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: SEWER FUND

Description: Connection Fee Revenue - Lake County

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

Account Number: 12-00-00-4-3795

This account is used to record the revenue received from connection fees due to Lake County when new homes are constructed and connect to the Village's water or sewer service.

The Connection Fee Revenue - Lake County forecast changed from the prior year, as follows:

FY 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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: 12-00-00-4-3796

This account is used to record the revenue received from the Admin. Reservation fees due to the Village of Lake Zurich when new homes are constructed and connect to the Village's water or sewer service.

The Admin. Reservation Fee- Lake Zurich forecast changed from the prior year, as follows:

FY 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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: 12-00-00-4-3797

This account is used to record the revenue received from the Advance User fees due to the Village of Lake Zurich when new homes are constructed and connect to the Village's water or sewer service.

The Advance User Fee - Lake Zurich forecast changed from the prior year, as follows:

FY 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 45,000
FY 2026 Budget request	\$ 60,000
Increase (Decrease)	<u>\$ 15,000</u>

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 - 15%
Director of Public Works - 10%
Superintendent - Public Works & Parks & Recreation - 10%
Specialist III - Facilities - 15%
Finance Manager - 10%

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

FY 2025 Budget request	\$ 145,437
FY 2026 Budget request	\$ 93,839
Increase (Decrease)	<u>\$ (51,598)</u>

The primary reason for the decrease is based upon the reduction of salaries allocated for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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, 2026, the Village’s portion will be 8.56%.

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

FY 2025 Budget request	\$ 14,733
FY 2026 Budget request	\$ 8,033
Increase (Decrease)	<u>\$ (6,700)</u>

The primary reason for the decrease is based upon the Village's IMRF percentage is decreasing from 10.03% to 8.56%, effective January 1, 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 11,126
FY 2026 Budget request	<u>\$ 7,179</u>
Increase (Decrease)	<u>\$ (3,947)</u>

The primary reason for the decrease is based upon the reduction of salaries allocated for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 190,000
FY 2026 Budget request	\$ 190,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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, force main and sanitary sewer, as follows:

Sewer Maintenance	\$ 10,400
Consultant	<u>\$ 8,000</u>
Total	<u><u>\$ 18,400</u></u>

The Contractual Maintenance budget request didn't change from the prior year budget, as indicated below:

FY 2025 Budget request	\$ 18,400
FY 2026 Budget request	<u>\$ 18,400</u>
Increase (Decrease)	<u><u>\$ -</u></u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 5,000
FY 2026 Budget request	<u>\$ 6,720</u>
Increase (Decrease)	<u><u>\$ 1,720</u></u>

The primary reason for the increase is based upon the anticipated actuals for Fiscal Year 2025, as well as increase in electricity rates.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: SEWER FUND

Description: Sewer Rate Study

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

Account Number: 12-00-00-3-4372

This account was used in 2015 to pay for a sewer rate study conducted by an independent engineering firm. The sewer rate study was last updated in 2025; and an update to the sewer rate study will be needed in 2030.

The Sewer Rate Study budget request changed from the prior year budget, as follows:

FY 2025 Budget request	\$ 12,000
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ (12,000)</u>

The primary reason for the decrease is based upon the sewer rate study being completed in Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 26,375
FY 2026 Budget request	\$ 38,916
Increase (Decrease)	<u>\$ 12,541</u>

The primary reason for the increase is the allocation to the multiple funds that will be accounted for in this budget line item for Fiscal Year 2026. Also, the allocations from the other funds will be moved to their respected budget line item labeled "Insurance Allocation" to consolidate all departmental insurance expenses.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 5,000
FY 2026 Budget request	\$ 5,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: SEWER FUND

Description: Vehicle/Equipment Supplies

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

Account Number: 12-00-00-5-4574

This account is used to pay for commodities purchases related to supplies for the sewer truck, Vac truck and other sewer equipment.

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

FY 2025 Budget request	\$ 2,000
FY 2026 Budget request	\$ 2,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 1,000
FY 2026 Budget request	\$ 1,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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. The cost is for replacement of one pump and that pump is the most costly pump.

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

FY 2025 Budget request	\$ 30,900
FY 2026 Budget request	\$ 64,100
Increase (Decrease)	<u>\$ 33,200</u>

The primary reason for the increase is based upon the increase of price for the replacement pump in Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 10,000
FY 2026 Budget request	\$ 10,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 22,000
FY 2026 Budget request	\$ 22,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 5,000
FY 2026 Budget request	\$ 5,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 3,500
FY 2026 Budget request	<u>\$ 3,500</u>
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.



ROAD PROGRAM



ROAD PROGRAM

Department Purpose

On June 28, 2022, the Village residents voted to create a fund that is dedicated to the maintenance and replacement of Village Roads. The residents voted to increase the limiting rate under the Property Tax Extension Limitation law to increase the property tax rate by 0.1800000%. The property tax funds were first received in Fiscal Year 2023. This fund will be used solely for the maintenance and replacement of our Village Roads.

Personnel

	Actual		Proposed	
	Headcount 2024	2025	Headcount 2026	FTE 2026
Full-Time	0	0	0	0
Part-Time	0	0	0	0

Revenue

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
898,440	897,814	930,600	Taxes	957,587	986,315
15,545	33,670	23,000	Interest	10,000	10,000
913,985	931,484	953,600	Total Revenue	967,587	996,315

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
23,796	2,232,855	780,000	Contractual Services	870,000	1,396,000
23,796	2,232,855	780,000	Total Expenditures	870,000	1,396,000

-	-	-	Transfer from General Fund	100,000
-	-	-	Transfer to CIP	(58,672)

Excess (Deficiency) of Revenues

895,189	(1,301,371)	173,600	Over Expenditures	138,915	(399,685)
895,189	(232,991)	(59,391)	Fund Balance as of 12/31	79,524	(320,161)

Significant Changes

- \$244,000 increase in Road Projects based on the maintenance schedule in the pavement management report for Fiscal Year 2026.
- \$25,000 increase in Consultant Services based upon budgeting for both FY 2026 road program construction engineering and the FY 2027 road program design engineering.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026 REQUESTED BUDGET	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
ROAD PROGRAM						
REVENUES						
DONATIONS						
27-10-00-1-3017	PROPERTY TAXES - ROADS	897,814	930,600	469,796	920,800	986,315
TOTAL DONATIONS		897,814	930,600	469,796	920,800	986,315
INTEREST INCOME						
27-00-00-6-3810	INTEREST INCOME	33,670	23,000	1,523	3,205	10,000
TOTAL INTEREST INCOME		33,670	23,000	1,523	3,205	10,000
27-00-00-7-3890	MISCELLANEOUS INCOME	-	-	-	-	-
TOTAL MISCELLANEOUS INCOME		-	-	-	-	-
TOTAL REVENUES		931,484	953,600	471,320	924,005	996,315
EXPENDITURES						
CONTRACTUAL SERVICES						
27-00-00-3-4154	ROAD PROJECTS	2,114,077	620,000	273,632	552,421	1,243,000
27-00-00-3-4181	CONTRACTUAL MAINTENANCE	-	90,000	-	90,000	90,000
27-00-00-3-4329	CONSULTANT SERVICES	118,778	70,000	14,639	70,000	63,000
TOTAL EXPENDITURES		2,232,855	780,000	288,271	712,421	1,396,000

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 930,600
FY 2026 Budget request	\$ 957,587
Increase(Decrease)	<u>\$ 26,987</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 2026 is 2.9%. Due to the anticipated growth for Fiscal Year 2026, the Village will move forward with a truth in taxation hearing in Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 23,000
FY 2026 Budget request	\$ 10,000
Increase(Decrease)	<u>\$ (13,000)</u>

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: ROAD PROGRAM FUND

Description: Road Projects

Priority: 1.4 Prioritize Modernization of Infrastructure

Account Number: 27-00-00-3-4154

This account is to be used for road projects related to the road program. Additional details related to road projects are provided in the updated Pavement Management Report. Year 1 of Pavement Management Report is planned for 2024, as well as Indian Creek, which 80% is paid for with STP funds through Lake County Council of Mayors.

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

FY 2025 Budget request	\$ 620,000
FY 2026 Budget request	\$ 700,000
Increase(Decrease)	<u>\$ 80,000</u>

The primary reason for the increase is based upon the maintenance schedule in the pavement management report for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: ROAD PROGRAM FUND

Description: Contractual Maintenance

Priority: 1.4 Prioritize Modernization of Infrastructure

Account Number: 27-00-00-3-4181

This account is to be used for contractual maintenance related to the road program. Additional details related to contractual maintenance are provided in the updated Pavement Management Report completed in Fiscal Year 2023.

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

FY 2025 Budget request	\$ 90,000
FY 2026 Budget request	\$ 75,000
Increase(Decrease)	<u>\$ (15,000)</u>

The primary reason for the decrease is based upon the Pavement Management Report.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: ROAD PROGRAM FUND

Description: Consultant Services

Priority: 1.4 Prioritize Modernization of Infrastructure

Account Number: 27-00-00-3-4329

This account is used to pay for other professional services related to our road program, including design and construction engineering as indicated in the Village's update to the Pavement Management Report in Fiscal Year 2023.

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

FY 2025 Budget request	\$ 70,000
FY 2026 Budget request	\$ 95,000
Increase(Decrease)	<u>\$ 25,000</u>

The primary reason for the increase is based upon budgeting for both FY 2026 road program construction engineering and the FY 2027 road program design engineering.



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
	2024	2025	2026	2026
Full-Time	0	0	0	2.80
Part-Time	0	0	0	0
• Street Maintenance positions headcount are allocated in Public Works.				

Revenues

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
431,139	455,894	409,149	Taxes	413,952	-
-	-	-	Intergovernmental	-	-
27,915	30,095	25,000	Interest	20,000	20,000
459,054	485,987	434,149	Total Revenues	433,952	20,000

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
224,289	251,163	266,782	Personnel Services	295,659	312,319
597,906	76,637	172,500	Contractual Services	251,000	236,000
84,397	87,641	95,000	Commodities	85,000	100,000
-	-	-	Other Financing Uses	-	-
906,592	415,442	534,282	Total Expenditures	631,659	648,319
-	-	-	Transfer to CIP	(281,600)	-
(447,538)	70,546	(100,133)	Net Change in Fund Balance	(479,307)	(628,319)
580,550	651,096	550,963	Fund Balance as of 12/31	71,656	(556,662)

Significant Changes

- \$50,000 increase in contracted road patching.
- \$30,000 increase in contracted concrete work in order to keep up with replacement of sidewalks, ribbon and curb & gutter.
- \$5,000 increase in road patch material based on the amount of patching staff is performing in-house.
- \$20,000 decrease in salt & deicers based on the amount of salt we have remaining from last season.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026 REQUESTED BUDGET	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
MOTOR FUEL TAX FUND						
REVENUES						
TAXES						
28-00-00-1-3097	MOTOR FUEL TAX ALLOTMENT	455,894	409,149	250,410	446,230	413,952
TOTAL TAXES		455,894	409,149	250,410	446,230	413,952
INTEREST INCOME						
28-00-00-6-3810	INTEREST INCOME	30,095	25,000	13,050	25,000	20,000
TOTAL INTEREST INCOME		30,095	25,000	13,050	25,000	20,000
TOTAL REVENUES		485,989	434,149	263,459	471,230	433,952
MOTOR FUEL TAX FUND						
EXPENDITURES						
PERSONNEL SERVICES						
28-00-00-1-4010	SALARIES	214,214	226,701	103,361	206,721	238,929
28-00-00-1-4020	OVERTIME	-	-	-	-	18,000
28-00-00-1-4040	IMRF	21,647	22,738	10,368	20,736	20,452
28-00-00-1-4090	FICA MATCHING	15,302	17,343	7,124	14,248	18,278
TOTAL PERSONNEL SERVICES		251,163	266,782	120,853	241,706	295,659
CONTRACTUAL SERVICES						
28-00-00-3-4150	TRAFFIC SIGNAL MAINTENANCE	3,032	5,000	1,516	5,000	5,000
28-00-00-3-4151	STREET PATCHING	73,605	110,000	-	160,000	160,000
28-00-00-3-4152	CRACK SEALING	-	50,000	-	-	50,000
28-00-00-3-4153	PAVEMENT MARKING	-	2,500	-	1,000	1,000
28-00-00-3-4155	STREET SWEEPING	-	5,000	-	5,000	5,000
28-00-00-3-4160	CONCRETE	-	-	-	-	30,000
TOTAL CONTRACTUAL SERVICES		76,637	172,500	1,516	171,000	251,000
COMMODITIES						
28-00-00-5-4571	ROAD PATCH MATERIALS	8,182	10,000	3,642	10,000	15,000
28-00-00-5-4572	SALT & DE-ICERS	70,399	70,000	32,819	62,000	50,000
28-00-00-5-4573	TRAFFIC SIGNAGE & CONTROL	9,061	10,000	540	10,000	10,000
28-00-00-5-4575	CONCRETE MATERIALS	-	5,000	-	5,000	10,000
TOTAL COMMODITIES		87,641	95,000	37,001	87,000	85,000
TOTAL EXPENDITURES		415,442	534,282	159,370	499,706	631,659

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 \$21.54 and the Transportation Renewal allotment will be \$24.14. Therefore, based upon the Village's current population of 9,062, the anticipated Fiscal Year 2026 revenue is \$413,952 ($\$21.54 \times 9,062 + (9,062 \times \$24.14)$).

The Motor Fuel Tax Allotment forecast changed from the prior year budget, as follows:

FY 2025 Budget request	\$ 409,149
FY 2026 Budget request	<u>\$ 413,952</u>
Increase (Decrease)	<u>\$ 4,803</u>

The primary reason for the increase is based upon the IML forecast per capita which was increased for the Transportation Renewal Fund from \$22.67 to \$24.14 although the Motor Fuel Tax allotment decreased from \$22.48 to \$21.54 for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: MOTOR FUEL TAX FUND

Description: Rebuild Illinois Grant Revenue

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

Account Number: 28-00-00-5-3810

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 Rebuild Illinois Grant revenue forecast changed from the prior year budget, as follows:

FY 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 25,000
FY 2026 Budget request	\$ 20,000
Increase (Decrease)	<u>\$ (5,000)</u>

The primary reason for the decrease is based upon the anticipated decrease of interest rates in Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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:

Director of Public Works - 15%
Superintendent of Public Works - 30%
Office Specialist II - 15%
Divisions Manager - 55%
Crew Leader - Streets - 55%
Specialist III - Streets - 55%
Specialist III - Streets - 55%

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

FY 2025 Budget request	\$ 226,701
FY 2026 Budget request	\$ 238,929
Increase (Decrease)	<u>\$ 12,228</u>

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: MOTOR FUEL TAX FUND

Description: Overtime

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

Account Number: 28-00-00-1-4020

This account represents the overtime expenses for snow plowing. The primary source of overtime is related to snow events and weather-related clean up. Included in this overtime estimate are 4 storms of 6" to 8" of snow per storm for the season. The snow removal plan includes two different shifts back to back over the course of each storm of this duration. Each shift will be comprised of four full-time employees.

Snow Removal	<u>\$ 18,000</u>
Total	<u><u>\$ 18,000</u></u>

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

FY 2025 Budget request	\$ -
FY 2026 Budget request	<u>\$ 18,000</u>
Increase (Decrease)	<u><u>\$ 18,000</u></u>

The primary reason for the increase is the reallocation of snow removal overtime to the Motor Fuel Tax Fund in Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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, 2026, the Village's portion will be 8.56%.

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

FY 2025 Budget request	\$ 22,738
FY 2026 Budget request	\$ 20,452
Increase (Decrease)	<u>\$ (2,286)</u>

The primary reason for the decrease is based upon the Village's IMRF percentage is decreasing from 10.03% to 8.56%, effective January 1, 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 17,343
FY 2026 Budget request	\$ 18,278
Increase (Decrease)	<u>\$ 935</u>

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 5,000
FY 2026 Budget request	<u>\$ 5,000</u>
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 110,000
FY 2026 Budget request	<u>\$ 160,000</u>
Increase (Decrease)	<u>\$ 50,000</u>

The primary reason for the increase is based upon the recommendation of the pavement management report to spend \$300,000 each year for routine maintenance. There is \$90,000 budgeted in the road program for maintenance and \$50,000 budgeted in crack sealing for a total of \$300,000, including the \$160,000 budgeted for street patching.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 50,000
FY 2026 Budget request	\$ 50,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 2,500
FY 2026 Budget request	\$ 1,000
Increase (Decrease)	<u>\$ (1,500)</u>

The primary reason for the decrease is based upon there not being too many streets with pavement marking.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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.

The Contract-Street Sweeping budget request changed from the prior year budget, as follows:

FY 2025 Budget request	\$ 5,000
FY 2026 Budget request	\$ 5,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: MOTOR FUEL TAX FUND

Description: Contract - Concrete

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

Account Number: 28-00-00-3-4160

This account is used to pay for contracted services for concrete work, including replacement of concrete curbs, ribbons and sidewalks within the Village right-of-way.

The Contract - Concrete budget request has been added this year, as follows:

FY 2025 Budget request	\$ -
FY 2026 Budget request	\$ 15,000
Increase (Decrease)	<u>\$ 15,000</u>

The primary reason for the increase is based upon this being a new account for Fiscal Year 2026. The concrete ribbon and concrete curb that is failing Village wide, needs to be replaced at this time.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: MOTOR FUEL TAX FUND

Description: Road Patch 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 2025 Budget request	\$ 10,000
FY 2026 Budget request	\$ 15,000
Increase (Decrease)	<u>\$ 5,000</u>

The primary reason for the increase is based upon the amount of street patching our crew has performed in Fiscal Year 2025, providing us an opportunity to make some patching improvements throughout the Village with our own staff. This allows the Village to address more resident's concerns when their neighborhood isn't due for improvements in the road program for several years.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 70,000
FY 2026 Budget request	\$ 50,000
Increase (Decrease)	<u>\$ (20,000)</u>

The primary reason for the decrease is based upon the surplus of salt we have due to the less severe weather we had during the Winter of 2024 to 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 10,000
FY 2026 Budget request	\$ 10,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: MOTOR FUEL TAX FUND

Description: Concrete Materials

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

Account Number: 28-00-00-5-4575

This account is used to pay for concrete materials for sidewalk, ribbon or curb & gutter.

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

FY 2025 Budget request	\$ 5,000
FY 2026 Budget request	\$ 10,000
Increase (Decrease)	<u>\$ 5,000</u>

The primary reason for the increase is based upon the concrete ribbon and concrete curb needing to be replaced through out the Village for Fiscal Year 2026.



AQUATIC CENTER



AQUATIC CENTER FUND

Revenues

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
257,989	245,190	255,120	Operations	257,935	267,635
63,766	64,603	70,000	Programs	63,450	68,600
-	-	-	Maintenance	-	-
<u>321,732</u>	<u>309,763</u>	<u>325,120</u>	Total Revenues	<u>321,385</u>	<u>336,235</u>

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
352,510	353,567	414,091	Operations	358,858	367,523
22,241	25,409	29,689	Programs	30,120	31,304
88,916	72,986	102,644	Maintenance	137,104	142,809
167,608	152,034	-	Depreciation + NPL	-	-
<u>631,275</u>	<u>603,997</u>	<u>546,424</u>	Total Expenditures	<u>526,081</u>	<u>541,635</u>
248,214	251,241	-	Transfers from Other Fund:	-	-
-	-	-	Transfers to Other Funds	-	-
<u>(61,329)</u>	<u>(42,993)</u>	<u>(221,304)</u>	Operating Income (Loss)	<u>(204,696)</u>	<u>(205,400)</u>
<u>1,301,423</u>	<u>1,258,430</u>	<u>1,037,126</u>	Net Assets as of 12/31	<u>832,430</u>	<u>627,030</u>

Significant Changes

- The Aquatic Center Concessions accounts are being recorded under the Aquatic Center Operations.

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
	2024	2025	2026	2026
Full-Time	0	0	0	0.30
Seasonal	55	64	65	8.5

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 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
242,654	244,359	254,900	Fees	257,300	266,900
22	31	20	Interest	35	35
16,536	801	200	Miscellaneous	600	700
259,212	245,190	255,120	Total Revenues	257,935	267,635

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
209,180	231,119	247,601	Personnel Services	212,433	217,793
103,987	89,147	122,565	Contractual Services	102,080	103,280
39,343	33,301	43,925	Commodities	44,345	46,450
352,510	353,567	414,091	Total Expenditures	358,858	367,523

(93,298)	(108,377)	(158,971)	Source (Use) of Cash	(100,923)	(99,888)
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Significant Changes

- Daily admissions revenue is increased by \$11,500 based on actuals.
- A new special event, Sip & Dip, is budgeted for Fiscal Year 2026.
- The Aquatic Center Concessions accounts are being recorded under the Aquatic Center Operations.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026 REQUESTED BUDGET	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
AQUATIC CENTER OPERATIONS						
REVENUES						
FEES						
40-02-00-4-3632	SEASON PASSES	114,742	120,000	109,297	112,774	115,000
40-02-00-4-3635	DAILY ADMISSIONS	100,610	102,000	53,667	110,000	113,500
40-02-00-4-3643	CERTIFICATION CLASSES	-	1,200	-	-	1,200
40-02-00-4-3644	SPECIAL EVENTS	311	400	-	-	3,100
40-02-00-4-3645	DAY TIME POOL RENTALS	10,358	11,500	3,786	5,200	8,000
40-02-00-4-3646	AFTER HOUR POOL RENTALS	17,078	18,600	11,068	11,468	16,000
40-03-00-4-3640	CONCESSIONS REVENUE	1,260	1,200	-	1,200	1,200
TOTAL FEES		244,359	254,900	177,819	240,642	257,300
INTEREST INCOME						
40-02-00-6-3810	INTEREST INCOME	31	20	18	45	35
TOTAL INTEREST INCOME		31	20	18	45	35
MISCELLANEOUS INCOME						
40-00-00-7-3890	MISCELLANEOUS INCOME	391	-	-	-	-
40-02-00-7-3900	REFUND SERVICE CHARGE	410	200	138	607	700
TOTAL MISCELLANEOUS INCOME		801	200	138	607	700
TOTAL REVENUES		245,190	255,120	177,974	241,294	257,935
EXPENDITURES						
PERSONNEL SERVICES						
40-02-00-1-4010	MANAGERS	67,688	38,100	11,151	36,000	38,100
40-02-00-1-4011	LIFEGUARDS	89,805	99,000	19,124	99,000	101,500
40-02-00-1-4012	CASHIER/ATTENDANT	20,767	23,000	4,775	22,000	23,000
40-02-00-1-4018	ADMINISTRATION	30,849	63,097	32,919	67,981	31,747
40-02-00-1-4020	OVERTIME	124	1,000	460	370	500
40-02-00-1-4040	IMRF	6,337	6,329	3,281	6,800	2,718
40-02-00-1-4090	FICA MATCHING	15,548	17,075	5,041	17,211	14,868
TOTAL PERSONNEL SERVICES		231,119	247,601	76,751	249,362	212,433
CONTRACTUAL SERVICES						
40-02-00-3-4351	MARKETING/PRINTING/POSTAGE	4,181	4,500	4,350	4,400	4,500
40-02-00-3-4353	TELEPHONE	2,162	2,200	1,059	1,059	2,200
40-02-00-3-4360	PROCESSING FEES	13,053	15,000	7,437	12,850	15,000
40-02-00-3-4361	DUES	565	650	565	565	600
40-02-00-3-4365	PROFESSIONAL DEVELOPMENT	659	580	360	360	580
40-02-00-3-4367	PRE-EMPLOYMENT SCREENING	1,150	1,500	924	990	1,500
40-02-00-3-4371	UTILITIES	19,319	37,435	6,344	22,000	27,000
40-02-00-3-4372	SEWER SERVICE	47,356	60,000	215	31,000	50,000
40-02-00-3-4373	LIABILITY INSURANCE	-	-	-	-	-
40-02-00-3-4377	EMPLOYEE RECOGNITION	393	500	-	301	500
40-02-00-3-4390	MISCELLANEOUS	-	200	-	-	200
40-03-00-3-4364	PERMIT FEES	310	-	-	-	-
TOTAL CONTRACTUAL SERVICES		89,147	122,565	21,254	73,525	102,080
COMMODITIES						
40-02-00-5-4561	OFFICE SUPPLIES	1,113	1,725	815	1,147	1,725
40-02-00-5-4563	EQUIPMENT	1,013	2,500	-	-	2,870
40-02-00-5-4566	CHEMICAL SUPPLIES	22,822	31,500	13,895	27,000	30,000
40-02-00-5-4570	RESTROOM/CLEANING SUPPLIES	2,731	2,500	1,187	2,750	3,000
40-02-00-5-4575	FIRST AID SUPPLIES	431	500	395	546	600
40-02-00-5-4576	CERTIFICATION TRAINING SUPPLIES	2,505	2,000	-	481	2,000
40-02-00-5-4578	UNIFORMS	2,250	2,500	1,822	2,000	2,500
40-02-00-5-4595	SPECIAL EVENTS EXPENSE	435	700	450	700	1,650
40-02-00-7-3895	CASH OVER/SHORT	-	-	-	-	-
TOTAL COMMODITIES		33,301	43,925	18,564	34,624	44,345
TOTAL EXPENDITURES		353,567	414,091	116,569	357,511	358,858

**MAINTENANCE AND OPERATIONS BUDGET
2026 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:

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Individual-Resident/Non Resident	\$78/\$103	\$83/\$109	\$87/\$114	\$89/\$117	\$91/\$121
Senior-Resident/Non-Resident	\$76/\$100	\$81/\$106	\$81/\$106	\$81/\$106	\$81/\$106
Family-2 -Resident/Non Resident	\$157/\$206	\$167/\$218	\$175/\$228	\$178/\$234	\$181/\$240
Family-3 -Resident/Non-Resident	\$235/\$309	\$249/\$328	\$261/\$342	\$267/\$351	\$273/\$360
Family-4 -Resident/Non Resident	\$276/\$361	\$293/\$383	\$307/\$400	\$314/\$410	\$321/\$421
Family-5-Resident/Non-Resident	\$317/\$412	\$336/\$437	\$353/\$458	\$361/\$469	\$369/\$480
Add Family -Resident/Non Resident	\$41/\$52	\$44/\$55	\$46/\$58	\$47/\$59	\$48/\$60

The Season Pass Revenue budget request changed from the prior year budget, as follows:

FY 2025 Budget request	\$ 120,000
FY 2026 Budget request	\$ 115,000
Increase (Decrease)	<u>\$ (5,000)</u>

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Adult	\$11/\$14	\$12/\$15	\$12/\$15	\$12/\$15	\$13/\$16
Youth/Senior	\$8/\$11	\$9/\$12	\$9/\$12	\$9/\$12	\$10/\$13

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

FY 2025 Budget request	\$ 102,000
FY 2026 Budget request	<u>\$ 113,500</u>
Increase (Decrease)	<u><u>\$ 11,500</u></u>

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 1,200
FY 2026 Budget request	\$ 1,200
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 400
FY 2026 Budget request	\$ 3,100
Increase (Decrease)	<u>\$ 2,700</u>

The primary reason for the increase is based upon the addition of a new event called Sip & Dip for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 outdoor space rentals only. The fees for each rental are detailed below.

	Member		Non-Member	
	Res	Non-Res	Res	Non-Res
Daytime Private Activity/Slide Pool Rental	\$147	\$177	\$157	\$188
Daytime Table Rental	\$75	\$85	\$80	\$90
<i>(add \$15 per person for table rental only)</i>				

The Day Time Pool Rentals budget request changed from the prior year budget, as follows:

FY 2025 Budget request	\$ 11,500
FY 2026 Budget request	\$ 7,300
Increase (Decrease)	<u>\$ (4,200)</u>

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 fees for each rental are detailed below. Pricing includes 75 guests for half the facility and 150 guests for full facility rentals.

	Res	Non-Res
Evening Hour Activity/Slide Pool Party	\$515	\$590
<i>Additional fee of \$50 for over 75 guests up to 125</i>		
Evening Hours Main Pool Party	\$515	\$590
<i>Additional fee of \$50 for over 75 guests up to 125</i>		
Evening Hours Full Facility Party	\$1,120	\$1,285
<i>Additional fee of \$100 for over 150 guests up to 250</i>		

The After Hour Pool Rentals budget request changed from the prior year budget, as follows:

FY 2025 Budget request	\$ 18,600
FY 2026 Budget request	\$ 16,000
Increase (Decrease)	<u>\$ (2,600)</u>

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 1,200
FY 2026 Budget request	\$ 1,200
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 20
FY 2026 Budget request	\$ 35
Increase (Decrease)	<u>\$ 15</u>

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 18% 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 2025 Budget request	\$ 200
FY 2026 Budget request	\$ 600
Increase (Decrease)	<u>\$ 400</u>

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 the Lifeguard Assistant Managers and the Office Assistant Managers.

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

FY 2025 Budget request	\$ 38,100
FY 2026 Budget request	\$ 38,100
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026. Returning staff will receive a \$0.25 increase.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 99,000
FY 2026 Budget request	\$ 101,500
Increase (Decrease)	<u>\$ 2,500</u>

The primary reason for the increase is based upon the increase in pay for returning seasonal employees for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 23,000
FY 2026 Budget request	\$ 23,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 Manager - 20%

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

FY 2025 Budget request	\$ 63,097
FY 2026 Budget request	\$ 31,747
Increase (Decrease)	<u>\$ (31,350)</u>

The primary reason for the decrease is based upon the reduction of salaries allocated for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 1,000
FY 2026 Budget request	\$ 500
Increase (Decrease)	<u>\$ (500)</u>

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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, 2026, the Village's portion will be 8.56%.

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

FY 2025 Budget request	\$ 6,329
FY 2026 Budget request	\$ 2,718
Increase (Decrease)	<u>\$ (3,611)</u>

The primary reason for the decrease is a reflection of employee progression although Village's IMRF percentage is decreasing from 10.03% to 8.56%, effective January 1, 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 17,075
FY 2026 Budget request	\$ 14,868
Increase (Decrease)	<u>\$ (2,207)</u>

The primary reason for the decrease is based upon the reduction of salaries allocated for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 also includes printing related to the following: employee contracts, business cards, signs, flags and other related items.

Staff Recruitment	\$ 150
Business Cards	\$ 25
Summer Brochure 12-page	\$ 2,875
Marketing Materials	\$ 75
Summer Brochure Postage	\$ 1,375
Total	<u>\$ 4,500</u>

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

FY 2025 Budget request	\$ 4,500
FY 2026 Budget request	\$ 4,500
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 and internet service.

Landline	\$2,200
Total	<u>\$2,200</u>

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

FY 2025 Budget request	\$ 2,200
FY 2026 Budget request	<u>\$ 2,200</u>
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 15,000
FY 2026 Budget request	\$ 15,000
Increase (Decrease)	<u> -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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	\$ 300
Total	\$ 600

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

FY 2025 Budget request	\$ 650
FY 2026 Budget request	\$ 600
Increase (Decrease)	\$ (50)

The primary reason for the decrease is based on the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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	\$ 80
1 Red Cross LGI/Lifeguard Instructor Certification	\$ 200
Total	<u>\$ 580</u>

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

FY 2025 Budget request	\$ 580
FY 2026 Budget request	\$ 580
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 1,500
FY 2026 Budget request	<u>\$ 1,500</u>
Increase (Decrease)	<u><u>\$ -</u></u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 ASCAP fee. The Village continues to receive an ordinance consideration for 42% of the Aquatic Center facility for non-enterprise municipal usage.

Electricity	\$10,000
Gas	\$16,555
ASCAP	\$445
Total	<u>\$27,000</u>

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

FY 2025 Budget request	\$ 37,435
FY 2026 Budget request	\$ 27,000
Increase (Decrease)	<u>\$ (10,435)</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 60,000
FY 2026 Budget request	\$ 50,000
Increase (Decrease)	<u>\$ (10,000)</u>

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 500
FY 2026 Budget request	\$ 500
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 200
FY 2026 Budget request	\$ 200
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND

Department: OPERATIONS

Description: Office Supplies

Priority: 1.2 Prioritize Parks, Recreation and Open Spaces

Account Number: 40-02-00-5-4561

This line item includes all office supplies for the Aquatic Center operations, ID printer supplies for passes, toner, water service, sunscreen for the staff, wristbands, When to Work, and Homebase subscriptions.

Office Supplies	\$ 100
Printer Toner	\$ 225
ID Printer Supplies	\$ 350
Water Service (x3)	\$ 120
Sunscreen	\$ 50
Wristbands	\$ 80
When to Work	\$ 550
Homebase	\$ 250
Total	<u>\$ 1,725</u>

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

FY 2025 Budget request	\$ 1,725
FY 2026 Budget request	\$ 1,725
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 2,500
FY 2026 Budget request	\$ 2,870
Increase (Decrease)	<u>\$ 370</u>

The primary reason for the increase relates to the purchase of new lifeguard tubes and umbrellas for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 31,500
FY 2026 Budget request	\$ 30,000
Increase (Decrease)	<u>\$ (1,500)</u>

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 2,500
FY 2026 Budget request	\$ 3,000
Increase (Decrease)	<u>\$ 500</u>

The primary reason for the increase is based upon projected actuals for Fiscal Year 2025 and the rise of costs of goods.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 500
FY 2026 Budget request	\$ 600
Increase (Decrease)	<u>\$ 100</u>

The primary reason for the increase is based upon the rise in cost of goods anticipated for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 2,000
FY 2026 Budget request	\$ 2,000
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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.

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 2025 Budget request	\$ 2,500
FY 2026 Budget request	\$ 2,500
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 called Sip & Dip.

Items that are included for Special Events are as follows:

Drinks	\$ 1,200
Decorations (Cups)	\$ 400
Tickets	\$ 50
Total	<u>\$ 1,650</u>

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

FY 2025 Budget request	\$ 700
FY 2026 Budget request	<u>\$ 1,650</u>
Increase (Decrease)	<u>\$ 950</u>

The primary reason for the increase is based upon the implementation of a new event for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

AQUATIC CENTER PROGRAMS

Department Purpose

The Aquatic Center Programs department contains the revenues and expenses related to the various Aquatic Center programs such as swim lessons, swim team, fitness classes and dive camp. Since the lifeguards also serve as instructors, no headcount is allocated to this department.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2024	2025	2026	2026
Full-Time	0	0	0	0.00
Seasonal	28	36	36	0

Revenues

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
63,766	64,603	70,000	Fees	63,450	68,600
63,766	64,603	70,000	Total Revenues	63,450	68,600

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
21,790	24,857	27,989	Personnel Services	28,420	29,604
432	226	1,200	Contractual Services	1,200	1,200
19	326	500	Commodities	500	500
22,241	25,409	29,689	Total Expenditures	30,120	31,304

41,525	39,194	40,311	Source (Use) of Cash	33,330	37,296
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Significant Changes

- There are no significant changes Fiscal Year 2026.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026 REQUESTED BUDGET	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
AQUATIC CENTER PROGRAMS						
REVENUES						
FEES						
40-04-00-4-3636	SWIM TEAM REVENUE	8,394	9,500	12,086	10,750	12,500
40-04-00-4-3637	SWIM LESSON REVENUE	49,292	50,800	33,966	36,608	48,000
40-04-00-4-3638	PRIVATE SWIM LESSONS	2,330	2,500	980	2,610	2,800
40-04-00-4-3639	DIVE CAMP	4,484	7,000	3,609	3,968	5,000
40-04-00-4-3642	LAP SWIM	104	200	58	202	300
TOTAL FEES		64,603	70,000	50,699	54,138	68,600
TOTAL REVENUES		64,603	70,000	50,699	54,138	68,600
EXPENDITURES						
PERSONNEL SERVICES						
40-04-00-1-4013	SWIM TEAM COACH	3,634	3,900	787	3,157	3,500
40-04-00-1-4015	AQUATIC SWIM/DIVE INSTRUCTORS	19,457	22,100	4,488	21,000	24,000
40-04-00-1-4016	AQUA FITNESS INSTRUCTOR	-	-	-	-	-
40-04-00-1-4090	FICA MATCHING	1,766	1,989	404	1,848	2,104
TOTAL PERSONNEL SERVICES		24,857	27,989	5,679	26,005	29,604
CONTRACTUAL SERVICES						
40-04-00-3-4342	SWIM TEAM EXPENSE	226	1,200	-	873	1,200
TOTAL CONTRACTUAL SERVICES		226	1,200	-	873	1,200
COMMODITIES						
40-04-00-7-4599	PROGRAM EXPENDITURES	326	500	-	-	500
TOTAL COMMODITIES		326	500	-	-	500
TOTAL EXPENDITURES		25,409	29,689	5,679	26,878	31,304

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 9,500
FY 2026 Budget request	<u>\$ 11,500</u>
Increase (Decrease)	<u><u>\$ 2,000</u></u>

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 50,800
FY 2026 Budget request	<u>\$ 45,000</u>
Increase (Decrease)	<u><u>\$ (5,800)</u></u>

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 2,500
FY 2026 Budget request	<u>\$ 2,700</u>
Increase (Decrease)	<u>\$ 200</u>

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 7,000
FY 2026 Budget request	\$ 4,000
Increase (Decrease)	<u>\$ (3,000)</u>

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 200
FY 2026 Budget request	\$ 250
Increase (Decrease)	<u>\$ 50</u>

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 3,900
FY 2026 Budget request	\$ 3,400
Increase (Decrease)	<u>\$ (500)</u>

The primary reason for the decrease is based upon the projected actuals for Fiscal Year 2025.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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	\$ 19,000
Swim Lesson Coordinator	\$ 1,600
Dive Instructor	\$ 1,200
Private Lesson Instructor	\$ 1,200
Total	<u>\$ 23,000</u>

The Aquatic Swim and Dive Instructors staff salaries budget request changed from the prior year budget, as follows:

FY 2025 Budget request	\$ 22,100
FY 2026 Budget request	\$ 23,000
Increase (Decrease)	<u>\$ 900</u>

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2025, and \$0.25 raises for returning staff.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 1,989
FY 2026 Budget request	\$ 2,020
Increase (Decrease)	<u>\$ 31</u>

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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:

Northern Illinois Swim Conference Membership Fee	\$ 400
Ribbons for Swim Meets	\$ 300
T-Shirts for Coaches and Team Members	\$ 300
Swim Team Manager Software	\$ 50
Miscellaneous	\$ 150
Total	<u>\$ 1,200</u>

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

FY 2025 Budget request	\$ 1,200
FY 2026 Budget request	\$ 1,200
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 500
FY 2026 Budget request	\$ 500
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

AQUATIC CENTER MAINTENANCE

Department Purpose

The purpose of the Aquatic Center Maintenance Department is to maintain the Aquatic Center facility. This includes filling the pool, completing opening and closing procedures, as well as working together with the pool staff to provide a safe environment for all our patrons.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2024	2025	2026	2026
Full-Time	0	0	0	0.95
Seasonal	0	0	0	0

Revenues

Actual Year Year Ended 12/31/2023	Actual Year Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025	Proposed	
			2026	2027
-	-	-	-	-
-	-	-	Total Revenues	
			-	-

Expenditures

Actual Year Year Ended 12/31/2023	Actual Year Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
48,356	35,885	61,692	Personnel Services	88,029	93,284
35,520	32,912	33,452	Contractual Services	54,116	54,066
5,040	4,189	7,500	Commodities	7,500	8,000
-	-	-	Capital Outlay Reserve	-	-
88,916	72,986	102,644	Total Expenditures	149,645	155,350

(88,916)	(72,986)	(102,644)	Source (Use) of Cash	(149,645)	(155,350)
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Significant Changes

- A budget line has been added specifically for expenses related to start up and the opening of both pools.
- \$2,750 increase in security due to the Flock system.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024	2025		2026	2027
		ACTUAL	BUDGETED	6 MONTHS ACTUAL	PROJECTED	REQUESTED BUDGET
AQUATIC CENTER MAINTENANCE						
EXPENDITURES						
PERSONNEL SERVICES						
40-05-00-1-4010	SALARIES	30,604	52,041	19,210	38,421	79,884
40-05-00-1-4020	OVERTIME	-	450	-	1,750	450
40-05-00-1-4040	IMRF	3,097	5,220	1,927	3,855	6,838
40-05-00-1-4090	FICA MATCHING	2,184	3,981	1,343	2,686	6,111
TOTAL PERSONNEL SERVICES		35,885	61,692	22,480	46,711	93,284
CONTRACTUAL SERVICES						
40-05-00-3-1430	CONTRACTED MAINTENANCE	1,103	1,535	1,334	1,500	2,000
40-05-00-3-4110	FACILITY SAFETY AND SECURITY	4,680	4,300	5,080	5,080	7,250
40-05-00-3-4130	EQUIPMENT RENTAL	-	100	-	-	100
40-05-00-3-4365	PROFESSIONAL DEVELOPMENT	754	1,142	1,135	1,135	800
40-05-00-3-4377	INSURANCE ALLOCATION	26,375	26,375	-	26,375	38,916
40-05-00-3-4399	CONTINGENCY	-	-	-	-	5,000
TOTAL CONTRACTUAL SERVICES		32,912	33,452	7,549	34,090	54,116
COMMODITIES						
40-05-00-5-4570	MAINTENANCE SUPPLIES	4,189	7,500	5,012	9,500	8,000
TOTAL COMMODITIES		4,189	7,500	5,012	9,500	8,000
CAPITAL OUTLAY						
40-05-00-8-4899	TRANSFER TO AQUATIC DEPRECIATION	-	-	-	-	-
TOTAL CAPITAL OUTLAY		-	-	-	-	-
TOTAL EXPENDITURES		72,986	102,644	35,041	90,301	155,350

**MAINTENANCE AND OPERATIONS BUDGET
2026 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%
Superintendent - Public Works & Parks & Recreation - 5%
Mechanical Maintenance Specialist II - 55%
Specialist III - Facilities - 20%
Assistant Director of Parks & Recreation - 10%

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

FY 2025 Budget request	\$ 52,041
FY 2026 Budget request	\$ 75,363
Increase (Decrease)	<u>\$ 23,322</u>

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 450
FY 2026 Budget request	\$ 450
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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, 2026, the Village's portion will be 8.56%.

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

FY 2025 Budget request	\$ 5,220
FY 2026 Budget request	\$ 6,451
Increase (Decrease)	<u>\$ 1,231</u>

The primary reason for the increase is a reflection of employee progression although Village's IMRF percentage is decreasing from 10.03% to 8.56%, effective January 1, 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND

Department: MAINTENANCE

Description: FICA Matching

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 2025 Budget request	\$ 3,981
FY 2026 Budget request	\$ 5,765
Increase (Decrease)	<u>\$ 1,784</u>

The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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.	\$ 450
International Fire - Extinguishers & Sprinklers	\$ 600
Fire Alarm Inspection - Sentry Security	\$ 300
Boiler Inspection (completed FY 2024; 2 yrs)	\$ 150
Backflow Inspection	\$ 50
Bee/Bug Treatments	\$ 600
Total	<u>\$ 2,150</u>

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

FY 2025 Budget request	\$ 1,535
FY 2026 Budget request	\$ 2,150
Increase (Decrease)	<u>\$ 615</u>

The primary reason for the increase is an increase in Health Dept. fees, the inspection for the boiler and adding treatments for bees for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND

Department: MAINTENANCE

Description: Facility Safety and Security

Priority: 1.1 Prioritize a Safe and Secure Community
1.2 Prioritize Parks, Recreation and Open Spaces
1.6 Prioritize Citizen Services

Account Number: 40-05-00-3-4110

This account includes the following security related items:

Security Surveillance - Flock	\$ 2,750
Sentry Security (Burglar System/Fire Panel)	\$ 1,100
FSS Technologies (Radio Lease/Fire Alarm)	\$ 885
Strike Guard Lightning System	\$ 1,000
Illumination/Strobe - Alarm Conditions	\$ 970
Alarm Service Calls (estimate 2 @ \$200)	\$ 400
Total	<u><u>\$ 7,105</u></u>

The Facility Safety and Security budget request changed from the prior year budget, as follows:

FY 2025 Budget request	\$ 4,300
FY 2026 Budget request	\$ 7,150
Increase (Decrease)	<u><u>\$ 2,850</u></u>

The primary reason for the increase is the addition of the Flock system for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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:

Misc.	\$ 100
Total	<u>\$ 100</u>

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

FY 2025 Budget request	\$ 100
FY 2026 Budget request	<u>\$ 100</u>
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 (2)	\$ 800
Total	<u>\$ 800</u>

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

FY 2025 Budget request	\$ 1,142
FY 2026 Budget request	<u>\$ 800</u>
Increase (Decrease)	<u>\$ (342)</u>

The primary reason for the decrease is budgeting for two CPO certifications for Fiscal Year 2026. Certification expires in 5 years.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 26,375
FY 2026 Budget request	\$ 38,916
Increase (Decrease)	<u>\$ 12,541</u>

The primary reason for the increase is the allocation to the multiple funds that will be accounted for in this budget line item for Fiscal Year 2026. Also, the allocations from the other funds will be moved to their respected budget line item labeled "Insurance Allocation" to consolidate all departmental insurance expenses.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND

Department: MAINTENANCE

Description: Start Up 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: 40-05-00-3-4399

This account will be utilized to pay for all unforeseen mechanical startup challenges including leak detection, pump repairs, circulation and filtration parts, and all parts and supplies necessary for any startup maintenance repairs for the two pools and the Aquatic Center.

The Start Up Maintenance budget request changed from the prior year budget, as follows:

FY 2025 Budget request	\$ -
FY 2026 Budget request	<u>\$ 5,000</u>
Increase (Decrease)	<u>\$ 5,000</u>

The primary reason for the increase is based upon this being a new account for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 and locker repairs, outside grounds and small parking lot repairs.

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

FY 2025 Budget request	\$ 7,500
FY 2026 Budget request	<u>\$ 7,500</u>
Increase (Decrease)	<u><u>\$ -</u></u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change in Fiscal Year 2026.

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
	2024	2025	2026	2026
Full-Time	0	0	0	0
Seasonal	0	0	0	0

Revenues

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
1,580	1,616	900	Interest	1,000	1,000
-	-	-	Capital Reserve	-	-
<u>1,580</u>	<u>1,616</u>	<u>900</u>	Total Revenues	<u>1,000</u>	<u>1,000</u>

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
18,380	20,648	31,850	Improvements	25,700	35,000
<u>18,380</u>	<u>20,648</u>	<u>31,850</u>	Total Expenditures	<u>25,700</u>	<u>35,000</u>
<u>(16,800)</u>	<u>(19,032)</u>	<u>(30,950)</u>	Change in Net Assets	<u>(24,700)</u>	<u>(34,000)</u>
<u>76,112</u>	<u>57,080</u>	<u>26,130</u>	Net Assets as of 12/31	<u>1,430</u>	<u>(32,570)</u>

Significant Changes

- There are no significant changes for Fiscal Year 2026.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025		2026 REQUESTED BUDGET	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
AQUATIC CENTER DEPRECIATION FUND						
REVENUES						
INTEREST INCOME						
41-00-00-6-3810	INTEREST INCOME	1,616	900	659	1,600	1,000
TOTAL INTEREST INCOME		1,616	900	659	1,600	1,000
MISCELLANEOUS						
41-00-00-7-4899	CAPITAL REPLACEMENT RESERVE	-	-	-	-	-
TOTAL MISCELLANEOUS		-	-	-	-	-
TOTAL REVENUES		1,616	900	659	1,600	1,000
EXPENDITURES						
CAPITAL OUTLAY						
41-00-00-8-4893	SOFTWARE	-	200	-	200	500
41-00-00-8-4894	MECHANICAL EQUIPMENT	1,094	20,800	12,290	20,300	12,000
41-00-00-8-4895	CAPITAL IMPROVEMENTS	16,651	4,750	736	3,000	17,500
41-00-00-8-4896	AQUATIC CENTER FURNITURE	2,904	6,100	-	2,000	5,000
41-00-00-9-4910	INTERFUND TRANSFER	-	-	-	-	-
TOTAL CAPITAL OUTLAY		20,648	31,850	13,026	25,500	35,000
TOTAL EXPENDITURES		20,648	31,850	13,026	25,500	35,000

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 900
FY 2026 Budget request	\$ 1,000
Increase (Decrease)	<u>\$ 100</u>

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2025. There is still the anticipated decrease of interest rates for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER DEPRECIATION FUND

Description: Technology Equipment

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 for technological improvements for the Aquatic Center, including new monitors, keyboards, mouse, cords, etc.

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

FY 2025 Budget request	\$ 200
FY 2026 Budget request	\$ 200
Increase (Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 for Fiscal Year 2026:

Rebuild Flume (green) Slide Pump	\$ 6,500
Dolphin Vacuum	\$ 4,500
Total	<u>\$11,000</u>

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

FY 2025 Budget request	\$20,800
FY 2026 Budget request	\$11,000
Increase (Decrease)	<u>\$ (9,800)</u>

The primary reason for the decrease is based upon the items budgeted for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 records the requested and needed physical improvements to the Aquatic Center to maintain efficiency and structural good appearance.

Replace 1 Diving Board	\$ 6,500
Paint Pool	\$ 4,000
Total	<u>\$ 10,500</u>

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

FY 2025 Budget request	\$ 4,750
FY 2026 Budget request	\$ 10,500
Increase (Decrease)	<u>\$ 5,750</u>

The primary reason for the increase is based upon the scheduled maintenance for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 for Fiscal Year 2026:

Shade Repairs	\$ 1,000
Tables and Chairs	<u>\$ 3,000</u>
Total	<u><u>\$ 4,000</u></u>

The Aquatic Center Furniture budget request changed from the prior year budget, as follows:

FY 2025 Budget request	\$ 6,100
FY 2026 Budget request	<u>\$ 4,000</u>
Increase (Decrease)	<u><u>\$ (2,100)</u></u>

The reason for the decrease relates to the items budgeted for Fiscal Year 2026. This budget is for one time items.

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
	2024	2025	2026	2026
Full-Time	0	0	0	0
Seasonal	0	0	0	0

Revenues

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
19	124	10	Interest	160	160
19	124	10	Total Revenues	160	160

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
803	-	-	Contractual Services	-	-
1,615,540	-	-	Debt Service	-	-
1,616,343	-	-	Total Expenditures	-	-
1,565,540	-	10,400	Transfer from General	-	-
50,000	-	243,330	Transfer from Park Donation	-	-
(783)	124	253,740	Change in Net Assets	160	160
3,925	4,049	257,789	Net Assets as of 12/31	160	320

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	2024 ACTUAL	2025		2026 REQUESTED BUDGET	2027 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
2011 AQUATIC CENTER BOND AND INTEREST FUND						
REVENUES						
INTEREST INCOME						
43-00-00-6-3810	INTEREST INCOME	124	10	73	185	160
TOTAL INTEREST INCOME		124	10	73	185	160
TOTAL REVENUES		124	10	73	185	160
EXPENDITURES						
CONTRACTUAL SERVICES						
43-00-00-3-4329	OTHER PROFESSIONAL SERVICES	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES		-	-	-	-	-
DEBT SERVICE						
43-00-00-7-4737	PRINCIPAL	-	-	-	-	-
43-00-00-7-4738	INTEREST EXPENSE	-	-	-	-	-
TOTAL DEBT SERVICE		-	-	-	-	-
TOTAL EXPENDITURES		-	-	-	-	-

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ 10
FY 2026 Budget request	\$ 160
Increase (Decrease)	<u>\$ 150</u>

The primary reason for the increase is based upon the projected actuals for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase(Decrease)	<u>\$ -</u>

There is no change for Fiscal Year 2026.

**MAINTENANCE AND OPERATIONS BUDGET
2026 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 2025 Budget request	\$ -
FY 2026 Budget request	\$ -
Increase (Decrease)	<u>\$ -</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
2026	\$ 221,000	\$ 1,989	\$ 222,989
2027	\$ 115,000	\$ 1,035	\$ 116,035
	<u>\$ 336,000</u>	<u>\$ 3,024</u>	<u>\$ 339,024</u>



CAPITAL IMPROVEMENT FUND



CAPITAL IMPROVEMENT FUND

Revenues

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
-	-	-	Insurance Reimbursement	-	-
25,000	385,493	-	Intergovernmental	-	-
3,051	2,930	3,000	Interest	3,000	3,000
63,632	14,923	-	Donations	-	-
91,683	403,346	3,000	Total Revenues	3,000	3,000

Expenditures

Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
				2026	2027
502,610	694,716	433,598	Capital Outlay	1,824,022	1,553,137
502,610	694,716	433,598	Total Expenditures	1,824,022	1,553,137
330,000	300,000	1,561,500	Transfer from General Fund	100,000	-
-	-	-	Transfer from Motor Fuel	281,600	-
-	-	-	Transfer from Road Program	58,672	-
-	-	-	Transfer from Community Dev	60,000	-
(80,927)	19,434	1,130,902	Net Change in Fund Balance	(1,320,750)	(1,550,137)
86,772	106,206	1,237,108	Available Fund Balance	(83,642)	(593,779)
			Assigned in Road Program Fund	775,000	-
			Assigned in Motor Fuel Tax Fund	220,000	-
			Assigned in Sewer Fund	45,000	-
			Fund Balance as of 12/31	956,358	(593,779)

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	2026	2027	2028	2029	2030
<i>Available Funding Sources:</i>						
Interest Income		\$ 3,000	\$ 3,000	\$ 50	\$ 50	\$ 50
Transfer from Other Funds		\$ 500,272	\$ -	\$ -	\$ -	\$ -
Available Fund Balance		\$ 1,237,108	\$ 956,358	\$ -	\$ -	\$ -
Total Available Funding		\$ 1,740,380	\$ 959,358	\$ 50	\$ 50	\$ 50

Capital Expenditures Needed:

ADMINISTRATION DEPARTMENT:

Special Census	CIP		\$ 134,000			
Totals		\$ -	\$ 134,000	\$ -	\$ -	\$ -

PLANNING, BUILDING & ZONING DEPARTMENT:

Entry Monument Signs	CIP/Comm Dev	\$ 60,000	\$ 60,000	\$ 60,000		\$ 60,000
Comprehensive Plan Update	CIP		\$ 60,000	\$ 60,000		
Totals		\$ 60,000	\$ 120,000	\$ 120,000	\$ -	\$ 60,000

FINANCE DEPARTMENT:

None						
Totals		\$ -	\$ -	\$ -	\$ -	\$ -

MUNICIPAL BUILDINGS

Public Works Cold Storage Improvements	CIP		\$ 16,000			
Village Hall Furnace and AC Replacement	CIP		\$ 8,700			
Aquatic Center Furnace and AC Replacement	CIP	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700	
Aquatic Center Generator	CIP		\$ 97,181			
PW Parking Lot Improvement	CIP	\$ 50,000				\$ 183,691
PW Building Expansion	CIP			\$ 602,710		
Village Hall Door Replacement	CIP		\$ 3,400	\$ 15,003		
Village Hall Flooring Replacement	CIP	\$ 20,000	\$ 36,177	\$ 17,505		
Public Works Roof Replacement	CIP		\$ 337,653			
Public Works Gate North	CIP		\$ 23,646			
Totals		\$ 78,700	\$ 531,457	\$ 643,918	\$ 8,700	\$ 183,691

POLICE DEPARTMENT:

Vehicle Replacement	CIP	\$ 65,000	\$ 65,000	\$ 70,000	\$ 75,000	\$ 80,000
Radar Trailer Replacement	CIP		\$ 25,000			
Police Body Cameras	CIP	\$ 26,800	\$ 26,810	\$ 26,916	\$ 27,000	\$ 28,100
Ballistic Vests and Rifle Plates	Grants					\$ 12,000
Ballistic Shields	Police Fund					\$ 7,500
Totals		\$ 91,800	\$ 116,810	\$ 96,916	\$ 102,000	\$ 127,600

PUBLIC WORKS:

Trucks	CIP	\$ 65,000	\$ 55,000	\$ 235,000	\$ 220,000	\$ 35,000
Enloader	CIP		\$ 140,000			
Trailer	CIP		\$ 5,000			
Totals		\$ 65,000	\$ 200,000	\$ 235,000	\$ 220,000	\$ 35,000

Capital Improvement Plan

Project	Fund	2026	2027	2028	2029	2030
PARKS:						
Indian Creek Nature Preserve	Grants	-	\$ 11,000	\$ 4,500	\$ -	\$ -
Village Hall ADA Ramp Replacement	Special Rec			\$ 152,670		
Heritage Oaks Park Pond	CIP	\$ 11,250	\$ 11,250	\$ 5,000		
Community Park - Cyclone Fence	CIP	\$ 10,000	\$ -	\$ -		
Parks Equipment - Van and Equipment	CIP	\$ 25,000	\$ 61,000			
Laminate 72" Round Tables	CIP	\$ 5,000				
Metal Park Picnic Tables	CIP		\$ 5,000	\$ 5,000	\$ 5,000	
Parking Lots & Roads	CIP		\$ 40,000	\$ 40,000		
Playground Replacement	CIP		\$ 60,000	\$ 200,000	\$ 150,000	
Totals		\$ 51,250	\$ 188,250	\$ 407,170	\$ 155,000	\$ -

ROADS, DRAINAGE, & RIGHT OF WAYS:

2026 Road Program - Resurfacing/Ribbons	Road Program	\$ 700,000	\$ 860,000	\$ 465,299	\$ 845,899	\$ 608,000
Road Program - Routine Maintenance	Road Program	\$ 75,000	\$ 90,000	\$ 300,000	\$ 300,000	\$ 300,000
MFT Road Program - Resurfacing/Ribbons	Motor Fuel Tax		\$ 284,099			
Owens Road Patching - (Comm Proj funded)	Motor Fuel Tax	\$ 60,000				
Acorn Drive Project (LCCOM funded)	Motor Fuel Tax	\$ 221,600				
Old McHenry Crossing Multi-Use Path	Motor Fuel Tax				\$ 136,000	
Sign replacement plan	Motor Fuel Tax	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Crack sealing program	Motor Fuel Tax	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Street patching	Motor Fuel Tax	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000
Storm Sewer Replacement	CIP		\$ 300,501	\$ 477,194		
Culvert Replacement	Road Program	\$ 58,672	\$ 737,647	\$ 20,600	\$ 139,050	\$ -
Choker Bridge Wall Replacement	CIP		\$ 27,319	\$ 20,600	\$ 139,050	\$ -
Totals		\$ 1,335,272	\$ 2,519,566	\$ 1,503,693	\$ 1,779,999	\$ 1,128,000

TECHNOLOGY

Copier Leasing	CIP	\$ 12,000	\$ 12,000			
Computer Replacement	CIP		\$ 28,800			
AC AV Upgrade	CIP		\$ 10,000			
BS&A Upgrade	CIP	\$ 85,000				
Totals		\$ 97,000	\$ 50,800	\$ -	\$ -	\$ -

SEWER:

Pump Replacement	Sewer	\$ 45,000				
Totals		\$ 45,000	\$ -	\$ -	\$ -	\$ -

Summary

	CIP	\$ 383,750	\$ 1,553,137	\$ 1,891,298	\$ 619,750	\$ 334,291
	Grants	\$ -	\$ 11,000	\$ 4,500	\$ -	\$ 12,000
	Special Rec	\$ -	\$ 45,000	\$ 45,000	\$ 5,000	\$ -
	Motor Fuel Tax	\$ 501,600	\$ 504,099	\$ 220,000	\$ 356,000	\$ 220,000
	Road Program	\$ 833,672	\$ 1,687,647	\$ 785,899	\$ 1,284,949	\$ 908,000
	Police Fund	\$ -	\$ -	\$ -	\$ -	\$ -
	Community Dev	\$ 60,000	\$ 60,000	\$ 60,000		\$ 60,000
	Sewer	\$ 45,000				
Capital Improvement Plan Total Expenditures		\$ 1,824,022	\$ 3,860,883	\$ 3,006,697	\$ 2,265,699	\$ 1,534,291
Grand Total - 5 Year Capital Plan						\$ 12,491,592
Capital Improvement Plan Fund						
Excess (Deficiency) of Funding Sources Over Capital Expenditures		\$ 956,358	\$ (593,779)	\$ (1,891,248)	\$ (619,700)	\$ (334,241)

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Administration

Description: Special Census

Account Number: 90-17-00-8-4890



Due to the continued and anticipated housing/population growth in the Village, a Special Census is included in the CIP. The Special Census will provide additional per capita funds from the State of Illinois.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services		\$ 134,000				\$ 134,000
Construction						
Equipment						\$ -
Contingency						
Subtotal		\$ 134,000				\$ 134,000

CAPITAL IMPROVEMENT PROJECT Supplemental Narrative

Fund: Capital Improvement Plan

Department: Community Development

Description: Entry Monument Signs

Account Number: 90-60-00-8-4890

Cost to construct entry monument signage at Village boundaries.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction	\$ 60,000	\$ 60,000	\$ 60,000		\$ 60,000	\$ 240,000
Equipment						
Contingency						
Subtotal	\$ 60,000	\$ 60,000	\$ 60,000		\$ 60,000	\$ 240,000

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Community Development

Description: Comprehensive Plan Update

Account Number: 90-60-00-8-4890

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	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services		\$ 60,000	\$ 60,000			\$ 120,000
Construction						
Equipment						
Contingency						
Subtotal		\$ 60,000	\$ 60,000			\$ 120,000

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Municipal Buildings

Description: Cold Storage Improvements

Account Number: 90-45-00-8-4890



Public Works didn't have the budget in 2025 to install heat (\$7,000) in the new cold storage building, as well as insulate the building (\$6,500). We are also in need of additional electrical outlets (\$2,500) in the building as well.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction		\$ 16,000				\$ 16,000
Equipment						
Contingency						
Subtotal		\$ 16,000				\$ 16,000

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Municipal Buildings

Description: Village Hall Furnace & AC Replacement

Account Number: 90-45-00-8-4890



2027 - West barn furnace will be 14 years old and is starting to have issues and should be replaced.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction		\$ 8,700				\$ 8,700
Equipment						
Contingency						
Subtotal		\$ 8,700				\$ 8,700

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Municipal Buildings

Description: Aquatic Center Furnace & AC Replacement

Account Number: 90-45-00-8-4890



2026 - There are four furnaces and Air Conditioners for Aquatic Center installed in 2007. Budget to replace one of each per year.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700		\$ 34,800
Equipment						
Contingency						
Subtotal	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700		\$ 34,800

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Municipal Buildings

Description: Aquatic Center Generator

Account Number: 90-45-00-8-4890



2027 - Purchase permanent generator for Aquatic Center in order to operate all building functions, including lights, furnaces, showers, etc. The generator is not sized to operate pool equipment. If we were to size it to operate pool equipment, we would need to install two generators and the cost would exceed \$150,000 for the generators. Additionally, to install two generators, the gas main to the building would have to be upgraded. The \$150,000 doesn't include the cost to upgrade the gas main to the building.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction						
Equipment		\$ 97,181				\$ 97,181
Contingency						
Subtotal		\$ 97,181				\$ 97,181

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Municipal Buildings

Description: Public Works Parking Lot

Account Number: 90-45-00-8-4890



2029 - Expand and replace Public Works parking lot, including engineering. The Village's Pavement Management Report includes this improvement in Fiscal Year 2037.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services					\$ 23,959	\$ 23,959
Construction	\$ 50,000				\$ 159,732	\$ 209,732
Equipment						
Contingency						
Subtotal	\$ 50,000				\$ 183,691	\$ 233,691

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Municipal Buildings

Description: Public Works Building Expansion

Account Number: 90-45-00-8-4890



2028 - Expand Public Works building.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction			\$ 602,710			\$ 602,710
Equipment						
Contingency						
Subtotal			\$ 602,710			\$ 602,710

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative



Fund: Capital Improvement Plan

Department: Municipal Buildings

Description: Village Hall/Police Department Door Replacement

Account Number: 90-45-00-8-4890

Replace Interior Village Hall/Police Department Doors

- 2027 - Police Department exterior door w/ handicap operator (\$3,400)
- 2028 - Building Department Lobby (\$3,342)
- 2028 - Police Department Garage to building (\$3,968)
- 2028 - Village Hall Lobby Restrooms (\$7,693)

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction		\$ 3,400	\$ 15,003			\$ 18,403
Equipment						
Contingency						
Subtotal		\$ 3,400	\$ 15,003			\$ 18,403

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Municipal Buildings

Description: Village Hall Flooring Replacement

Account Number: 90-45-00-8-4890



2026 - Replace PD downstairs carpet with LVP. Work to be performed by a contractor.

2027 - Replace second floor carpet w/ LVP. Work to be performed by a contractor.

2028 - Replace building department carpet w/ LVP. Work to be performed by a contractor.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction	\$ 20,000	\$ 36,177	\$ 17,505			\$ 73,682
Equipment						
Contingency						
Subtotal	\$ 20,000	\$ 36,177	\$ 17,505			\$ 73,682

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Municipal Buildings

Description: Public Works Roof Replacement

Account Number: 90-45-00-8-4890



2027 - 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	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction		\$ 337,653				\$ 337,653
Equipment						
Contingency						
Subtotal		\$ 337,653				\$ 337,653

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Municipal Buildings

Description: Public Works North Gate Replacement

Account Number: 90-45-00-8-4890



2027 - 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	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction		\$ 23,646				\$ 23,646
Equipment						
Contingency						
Subtotal		\$ 23,646				\$ 23,646

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Police Department

Description: Vehicle Replacement

Account Number: 90-20-00-8-4890



Purchase of one new squad cars in 2026.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction						
Equipment	\$ 65,000	\$ 65,000	\$ 70,000	\$ 75,000	\$ 80,000	\$ 355,000
Contingency						
Subtotal	\$ 65,000	\$ 65,000	\$ 70,000	\$ 75,000	\$ 80,000	\$ 355,000

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	2026	2027	2028	2029	2030	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: Police Department
Description: Axon 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. This also includes the license plate reader software for the Axon in-car video system.

5 Year Projected Expenditures							
Expense Category	2026	2027	2028	2029	2030	TOTAL	
Land							
Professional Services							
Construction							
Equipment	\$ 26,800	\$ 26,810	\$ 26,916	\$ 27,000	\$ 28,100	\$	135,626
Contingency							
Subtotal	\$ 26,800	\$ 26,810	\$ 26,916	\$ 27,000	\$ 28,100	\$	135,626

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative



Fund: Capital Improvement Plan

Department: Police Department

Description: Ballistic Vests and Rifle Plates

Account Number: 90-20-00-8-4890

Ballistic Vests need to be replaced every 5 years per the manufacturer. We have 10 vests due for replacement in 2030. We will submit for 50% reimbursement through the Patrick Leahy Bulletproof Vest Partnership. We will also be purchasing rifle plates to provide our officers with the highest level of protection during an active shooter event.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction						
Equipment					\$ 12,000	\$ 12,000
Contingency						
Subtotal					\$ 12,000	\$ 12,000

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Police Department

Description: Ballistic Shield

Account Number: 90-20-00-8-4890



The Police Department currently has 2 ballistic shields. We need one more shield to ensure every officer on duty has a ballistic shield in their squad car.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction						
Equipment					\$ 7,500	\$ 7,500
Contingency						
Subtotal					\$ 7,500	\$ 7,500

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Public Works

Description: Trucks

Account Number: 90-40-00-8-4890



2026 - Purchase one pick-up truck w/ extended cab (\$65,000). Trucks equivalent to Ford F250

2027 - Purchase one pick up truck without extended cab (\$55,000). Truck equivalent to Ford F250

2028 - Purchase a 1 ton utility dump truck (\$180,000) to replace used 1-ton truck and a pick up truck (\$55,000) to expand fleet.

2029 - Purchase a 2-ton truck (\$220,000) to replace Truck 821.

2030 - Purchase a used SUV for Supt (\$35,000)

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction						
Equipment	\$ 65,000	\$ 55,000	\$ 235,000	\$ 220,000	\$ 35,000	\$ 610,000
Contingency						
Subtotal	\$ 65,000	\$ 55,000	\$ 235,000	\$ 220,000	\$ 35,000	\$ 610,000

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Public Works

Description: Enloader (replacement)

Account Number: 90-40-00-8-4890



2027 - Replace existing enloader with a used enloader. Estimated replacement useful life is 12 years and it will be 20 years old at time of recommended replacement. Purchasing a used enloader reduces the estimated cost of purchase from over \$220,000 to \$140,000.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction						
Equipment		\$ 140,000				\$ 140,000
Contingency						
Subtotal		\$ 140,000				\$ 140,000

CAPITAL IMPROVEMENT PROJECT Supplemental Narrative

Fund: Capital Improvement Plan
Department: Public Works
Description: Trailer
Account Number: 90-40-00-8-4890



2027 - Purchase a smaller trailer that provides Public Works/Parks with another needed trailer. It also allows for staff to be able to pull smaller trailer with truck and not require a Class A CDL to drive, thereby improving the efficiency of the department.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction						
Equipment		\$ 5,000				\$ 5,000
Contingency						
Subtotal		\$ 5,000				\$ 5,000

VILLAGE OF HAWTHORN WOODS

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Parks

Description: Indian Creek Nature Preserve - Phase 3

Account Number: 90-11-00-8-4890



To fund improvements to clear buckthorn, remove debris from the ravine, create a path, and implement Phase III of the Site Trail System to the North and Indian Creek Road.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land (Trees & Plantings)						\$ -
Professional Services		\$ 10,000				\$ 10,000
Construction (Boardwalks)			\$ 3,500			\$ 3,500
Equipment		\$ 1,000	\$ 1,000			\$ 2,000
Contingency						\$ -
Subtotal	\$ -	\$ 11,000	\$ 4,500	\$ -	\$ -	\$ 15,500

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative



Fund: Capital Improvement Plan

Department: Parks

Description: Village Hall ADA Ramp Replacement

Account Number: 90-11-00-8-4890

2028 - Replace and re-design Village Hall ADA ramp.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services			\$ 15,268			\$ 15,268
Construction			\$ 137,402			\$ 137,402
Equipment						
Contingency						
Subtotal			\$ 152,670			\$ 152,670

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Parks

Description: Heritage Oaks Park Pond

Account Number: 90-11-00-8-4890



2026 - Purchasing 1 pump for the pond
 2027 - Purchasing 1 pump for the pond
 Additionally, we propose to work on the irrigation systems and brickwork (tuck pointing); and replace water fountains.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction	\$ 5,000	\$ 5,000	\$ 5,000			\$ 15,000
Equipment	\$ 6,250	\$ 6,250				\$ 12,500
Contingency						
Subtotal	\$ 11,250	\$ 11,250	\$ 5,000			\$ 27,500

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Parks

Description: Community Park Fence

Account Number: 90-11-00-8-4890



2026 - Install Cyclone Fence at Field CP2

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services	\$ 10,000					\$ 10,000
Construction						
Equipment						
Contingency						
Subtotal	\$ 10,000					\$ 10,000

CAPITAL IMPROVEMENT PROJECT Supplemental Narrative

Fund: Capital Improvement Plan
Department: Parks
Description: Equipment Replacement
Account Number: 90-11-00-8-4890



2026 - 15 passenger van (\$25,000)
 2027 - John Deere 50G Mini Excavator (\$48,000)
 2027 - Purchase of a used Toro 2040(\$13,000 - Zero Turn) Field Groomer. It will result in the appearance and durability of our Athletic Fields, reduce man-hours needed for maintenance, allow flexibility to use only one staff, freeing others to accomplish multiple operational tasks, fuel consumption, and need to rent larger equipment resulting in direct savings to the Village.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction						
Equipment	\$ 25,000	\$ 61,000				\$ 86,000
Contingency						
Subtotal	\$ 25,000	\$ 61,000				\$ 86,000

CAPITAL BUDGET PROJECT Supplemental Narrative

Fund: Capital Improvement Plan
Department: Parks
Description: Folding Tables
Account Number: 90-11-00-8-4890



Purchase 15 Round Tables for the Village Barn; Rectangle tables will be kept for events and programs as needed

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction						
Equipment	\$ 5,000					\$ 5,000
Contingency						
Subtotal	\$ 5,000					\$ 5,000

CAPITAL BUDGET PROJECT Supplemental Narrative

Fund: Capital Improvement Plan
Department: Parks
Description: Metal Park Picnic Tables
Account Number: 90-11-00-8-4890



Repalce picnic tables through our park system

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction						
Equipment		\$ 5,000	\$ 5,000	\$ 5,000		\$ 15,000
Contingency						
Subtotal		\$ 5,000	\$ 5,000	\$ 5,000		\$ 15,000

CAPITAL BUDGET PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Parks

Description: Parking Lots & Roads

Account Number: 90-11-00-8-4890



2027 - Upgrade Highview Park drive and parking lot

2028 - Upgrade Bridlewoods Park and parking lot

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services		\$ 40,000	\$ 40,000			\$ 80,000
Construction						
Equipment						
Contingency						
Subtotal		\$ 40,000	\$ 40,000			\$ 80,000

CAPITAL BUDGET PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Parks

Description: Playground Replacement

Account Number: 90-11-00-8-4890



2027 - Copperfield
 2028 - Community
 2029 - Heritage Oaks

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction		\$ 50,000	\$ 75,000	\$ 50,000		\$ 175,000
Equipment		\$ 10,000	\$ 125,000	\$ 100,000		\$ 235,000
Contingency						
Subtotal		\$ 60,000	\$ 200,000	\$ 150,000		\$ 410,000

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Road Program

Department: Roads, Drainage, & Rights of Ways

Description: 2026 Road Program (resurfacing/ribbons)

Account Number: 27-00-00-3-4154



2026 - 2030 - The road referendum will provide approximately \$950,000 of funding per year. \$200,000 to \$300,000 is planned for routine maintenance, although most of the routine maintenance will be funded through MFT for the first few years.

2026 - Acorn Acres neighborhood

2027 - Elm Street including replacement of large diameter culvert.

2028 - Juel Circle, Falkirk, James & Carlisle.

2029 - Equestrian, Mooregate, Bixtone, Bent Tree, Fox Hunt & Fox Hunt Court including 18-inch culvert replacement.

2030 - Hawthorn Grove neighborhood

Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services	\$ 64,000	\$ 133,296	\$ 49,853	\$ 90,631	\$ 65,143	\$ 402,923
Construction	\$ 636,000	\$ 726,704	\$ 415,446	\$ 755,268	\$ 542,857	\$ 3,076,275
Equipment						
Contingency						
Subtotal	\$ 700,000	\$ 860,000	\$ 465,299	\$ 845,899	\$ 608,000	\$ 3,479,198

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Road Program

Department: Roads, Drainage, & Rights of Ways

Description: Road Program (routine maintenance)

Account Number: 27-00-00-3-4181



2026 - 2030 - The road referendum will provide approximately \$900,000 of funding per year of which approximately 80% will be used for capital road projects and 20% will be used for road maintenance. We recommend \$300,000 each year after 2027. We will pay for the first few years of maintenance with MFT funds.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction	\$ 75,000	\$ 90,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,065,000
Equipment						
Contingency						
Subtotal	\$ 75,000	\$ 90,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,065,000

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Roads, Drainage, & Rights of Ways

Description: MFT Road Program (resurfacing/ribbons)

Account Number: 90-28-00-8-4890



2027 - Elm Street including replacement of large diameter culvert. \$950,000 of road funds will be used for road program, including \$90,000 for rejuvenator and \$860,000 for road program. The remaining for this project will be paid by MFT funds.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction		\$ 284,099				\$ 284,099
Equipment						
Contingency						
Subtotal		\$ 284,099				\$ 284,099

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Roads, Drainage, & Rights of Ways

Description: Owens Road patching - (FY2025 Community Project Funding)

Account Number: 90-28-00-8-4890



Owens Road is under the jurisdiction of both the Village and Fremont Township. Fremont Township took the lead to apply for funding to rehabilitate Owens Road with the Village as a co-applicant. The request for funding was \$1.09 million for the Village's portion by itself. The Township is hearing word that the amount awarded will likely be less than \$100,000. If grant funding is awarded, we propose it being used to perform patches in the worst parts of Owens Road, which is estimated to cost approximately \$60,000. We suggest that the Village prepare for a 50/50 split. Thereby, if awarded the grant, we would expect to receive \$30,000 grant funding. The grant funding is expected to be available in August or September of 2025.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction	\$ 60,000					\$ 60,000
Equipment						
Contingency						
Subtotal	\$ 60,000					\$ 60,000

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. The project was originally expected to cost \$355,000.

The Village pays 100% of design and construction engineering upfront with 80% of construction being reimbursed to the Village and IDOT pay 100% of construction with the Village reimbursing IDOT the Village's share of 20% (\$71,000). The cost to perform this project has gone up from \$355,000 to \$470,000, so the Village will need to pay the additional \$115,000 for a total cost to the Village for construction of \$186,000.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services	\$ 35,600					\$ 35,600
Construction	\$ 186,000					\$ 186,000
Equipment						
Contingency						
Subtotal	\$ 221,600					\$ 221,600

CAPITAL IMPROVEMENT PROJECT Supplemental Narrative

Fund: Capital Improvement Plan

Department: Roads, Drainage, & Rights of Ways

Description: Old McHenry Crossing multi-use path

Account Number: 90-28-00-8-4890

As part of the LCDOT Old McHenry Crossing (OMX) project, LCDOT will be constructing bike paths along the route. The Village has agreed to pay for the installation of bike paths from Lagoon Drive to Quentin, from Old McHenry, north on Midlothian 1900 feet and south on Midlothian Road 370 feet. 80% of the bike path will be paid for with federal funds with the Village paying the remaining 20%. The estimated cost of our portion of the bike path is \$136,000 to install approximately 0.64 miles of 10 foot wide bike path.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction				\$ 136,000		\$ 136,000
Equipment						
Contingency						
Subtotal				\$ 136,000		\$ 136,000

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	2026	2027	2028	2029	2030	TOTAL	
Land							
Professional Services							
Construction							
Equipment	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000	
Contingency							
Subtotal	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000	

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Motor Fuel Tax

Department: Roads, Drainage, & Rights of Ways

Description: Crack Sealing Program

Account Number: 28-00-00-3-4152



Utilize MFT funds for crack sealing until the Village collects enough new road funding for future maintenance.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Equipment						
Contingency						
Subtotal	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000

CAPITAL IMPROVEMENT PROJECT Supplemental Narrative

Fund: Motor Fuel Tax

Department: Roads, Drainage, & Rights of Ways

Description: Street Patching

Account Number: 28-00-00-3-4151



Utilize MFT funds for pavement patching until the Village collects enough new road funding for future maintenance.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 800,000
Equipment						
Contingency						
Subtotal	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 800,000

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Roads, Drainage, & Rights of Ways

Description: Storm Sewer Replacement

Account Number: 90-27-00-8-4890



2027 - Pheasant Run Storm Sewer - concrete pipe failing at the joints.
 2028 - Lakeview Storm - corrugated metal pipe, rusting and deteriorating, causing sink holes to form.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services		\$ 27,319	\$ 43,382			\$ 70,701
Construction		\$ 273,182	\$ 433,812			\$ 706,994
Equipment						
Contingency						
Subtotal		\$ 300,501	\$ 477,194			\$ 777,695

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Roads, Drainage, & Rights of Ways

Description: Misc. Culvert Replacement

Account Number: 90-27-00-8-4890



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.

2027 - Elm Drive (four 52" x 36" culverts)

2029 - Mooregate Trail (18 inch culvert)

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services	\$ 58,672	\$ 58,671	\$ 20,600	\$ 20,600	\$ -	\$ 99,871
Construction		\$ 678,976		\$ 118,450	\$ -	\$ 797,426
Equipment						
Contingency						
Subtotal	\$ 58,672	\$ 737,647	\$ 20,600	\$ 139,050	\$ -	\$ 955,969

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Roads, Drainage, & Rights of Ways

Description: Choker Wall Replacement (x 6)

Account Number: 90-28-00-8-4890



The walls of the 3 choker bridges are deteriorating. There are two walls per choker bridge for a total of six walls that need to be repaired and tuck pointed with a capstone installed. The three bridges are Deer Point, Darlington (north) and North Trail.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction		\$ 27,319				\$ 27,319
Equipment						
Contingency						
Subtotal		\$ 27,319				\$ 27,319

VILLAGE OF HAWTHORN WOODS

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Technology

Description: Printer Leasing

Account Number: 90-17-00-8-4890



The Village is leasing three new copiers and paying for maintenance on one copier and the KIP plotter. The Village pays a monthly fee for these items.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction						
Equipment	\$ 12,000	\$ 12,000				\$ 24,000
Contingency						
Subtotal	\$ 12,000	\$ 12,000				\$ 24,000

CAPITAL IMPROVEMENT PROJECT Supplemental Narrative

Fund: Capital Improvement Plan
Department: Technology
Description: 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	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction						
Equipment		\$ 28,800				\$ 28,800
Contingency						
Subtotal		\$ 28,800				\$ 28,800

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Capital Improvement Plan

Department: Technology

Description: Aquatic Center AV System Upgrade

Account Number: 90-17-00-8-4890



This project provides for upgrades to the Aquatic Center AV system.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction						
Equipment		\$ 10,000				\$ 10,000
Contingency						
Subtotal		\$ 10,000				\$ 10,000

CAPITAL IMPROVEMENT PROJECT

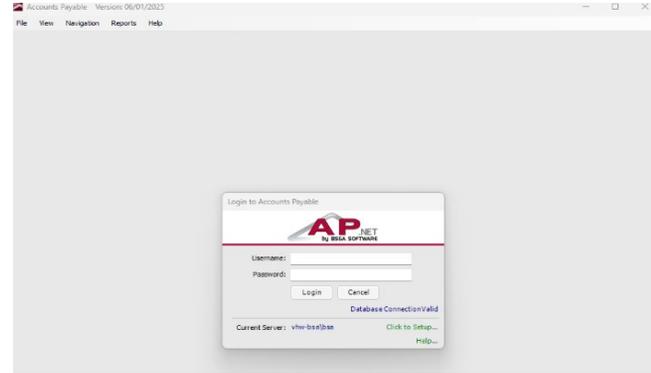
Supplemental Narrative

Fund: Capital Improvement Plan

Department: Technology

Description: BS&A Upgrade

Account Number: 90-17-00-8-4890



This project provides for upgrades to the BS&A Financial System.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services	\$ 85,000					
Construction						
Equipment						\$ -
Contingency						
Subtotal	\$ 85,000					\$ 85,000

CAPITAL IMPROVEMENT PROJECT

Supplemental Narrative

Fund: Sewer

Department: Sewer

Description: Pump Replacement

Account Number: 12-00-00-8-4891



2026 - Replace one of the pumps at the School lift station. Cost to replace Kruger lift station pump is estimated at \$64,100.

5 Year Projected Expenditures						
Expense Category	2026	2027	2028	2029	2030	TOTAL
Land						
Professional Services						
Construction						
Equipment	\$ 45,000					\$ 45,000
Contingency						
Subtotal	\$ 45,000					\$ 45,000

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.)	Electric Water Heater - 50 Gallon		Richmond
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, rebuilt 2025
Lap Pool	3ph 15hp cont. duty motor	2015	Baldor, rebuilt 2025
<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
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School Lift Station

Lift Station Backup Generator	57kw Natural Gas Generator	2019	Caterpillar
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Public Works

North Garage Heater	80%AFUE Nat. Gas Furnace	1992	Reznor
South Garage Heater	80%AFUE Nat. Gas Furnace	1992	Reznor
Middle Garage Heater	Natural Gas Furnace		Lennox
Office Furnace		2016	Armstrong
Office Air Conditioner			Armstrong
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
Men's restroom under sink	2.5 - 5 gallon water heater		Rheem

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>						
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			
<u>PUBLIC WORKS</u>						
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>
POLICE DEPARTMENT						
COMMUNITY DEV. DEPT.						
BD SUV	2013	DODGE DURANGO	\$ 35,000	2020	7	\$ 5,000
PARKS DEPT.						
PARKS DEPT. VAN	2002	FORD E-350 VAN	\$ 30,000	2009	7	\$ 4,286
PARKS DEPT. VAN	1995	FORD E-350 VAN	\$ 30,000	2002	7	\$ -
PARKS DEPT. SUV	2006	FORD EXPLORER	\$ 30,000	2013	7	\$ 4,286
ADMINISTRATION DEPT.						

ANNUAL VEHICLE & EQUIPMENT REPLACEMENT COST

\$ 227,769



RESERVE FUND



RESERVE FUND

Actual Fiscal Year Ended 12/31/2021	Actual Fiscal Year Ended 12/31/2022	Actual Fiscal Year Ended 12/31/2023	Actual Fiscal Year Ended 12/31/2024	Budget Fiscal Year Ended 12/31/2025		Proposed	
						2026	2027
-	-	-	-	-	Transfer from General Fund	-	-
-	-	-	-	-	Transfer from Community Dev	-	-
-	-	-	-	-	Total Cash Transfers	-	-
2,799,662	4,761,451	5,145,585	3,998,789	2,296,922	General Fund Bal. @ 12/31	2,094,979	2,163,162
65%	101%	103%	66%	37%	% of Next Year's Budget	32%	33%

Significant Changes

- The purpose of this fund is to accumulate a cash reserve to provide financial stability to the Village. The Village's fund balance and reserves policy dictates that the Village should maintain 50% or approximately 6 months of the next years' operating budget in reserves. The projected fund balance at the end of Fiscal Year 2026 is 32%. During Fiscal Year 2024, the Village Board approved the transfer of the excess reserves in the General Fund to the Parks and Recreation Fund in preparation to move specific Parks & Recreation sections to the General Fund. At the end of each Fiscal Year, an analysis of the General Fund fund balance will be performed after the completion of the audit to ensure that the fund balance is in compliance with the Village's fund balance policy goal of 50% of the following year's expenditure budget.