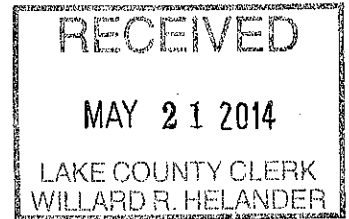


BUDGET & APPROPRIATION ORDINANCE

FREMONT TOWNSHIP

ORDINANCE No. 246



An ordinance appropriating for all town purposes for Fremont Township, Lake County, Illinois, for the fiscal year beginning March 1, 2014 and ending February 28, 2015.

BE IT ORDAINED by the Board of Trustees of Fremont Township, Lake County, Illinois.

SECTION 1: That the amounts hereinafter set forth, or so much thereof as may be authorized by law, and as may be needed or deemed necessary to defray all expenses and liabilities of Fremont Township, be and the same are hereby appropriated for the Town purposes of Fremont Township, Lake County, Illinois, as hereinafter specified for the fiscal year beginning March 1, 2014 and ending February 28, 2015.

SECTION 2: That the following budget containing an estimate of revenues and expenditures is hereby adopted for the following funds,

General Town

General Assistance

Food Pantry

<u>GENERAL TOWN FUND</u>		<u>2013-2014</u>	<u>2013-2014</u>	<u>2014-2015</u>
		<u>Budgeted</u>	<u>Actual</u>	<u>Budgeted</u>
BEGINNING BALANCE	March 1, 2014		1,864,075.19	1,694,658.77
<u>REVENUES</u>				
400	Property Tax	1,061,429.00	1,059,123.50	1,093,697.05
402	Replacement Tax	11,000.00	13,713.69	13,000.00
404	Interest Income	1,500.00	2,314.77	1,500.00
410	Miscellaneous Income	2,500.00	2,942.50	1,500.00
415	Half-fare Taxi Program	2,000.00	2,045.00	2,000.00
411	Food Pantry Donations	8,000.00	10,243.55	0.00
	TOTAL REVENUES:	1,086,429.00	1,090,383.01	1,111,697.05
	TOTAL FUNDS AVAILABLE:		2,954,458.20	2,806,355.82
<u>EXPENDITURES</u>				
	Administration	1,251,850.00	574,876.61	1,269,850.00
	Assessor	233,000.00	221,786.86	227,100.00
	Parks	718,000.00	406,762.24	653,464.00
	TOTAL EXPENDITURES:	2,202,850.00	1,203,425.71	2,150,414.00
	TOTAL APPROPRIATIONS:	2,202,850.00	1,203,425.71	2,150,414.00
ENDING BALANCE	February 28, 2015		1,751,032.49	655,941.82

<u>ADMINISTRATION</u>		2013-2014	2013-2014	2014-2015
		<u>Budgeted</u>	<u>Actual</u>	<u>Budgeted</u>
<u>PERSONNEL</u>				
501	Supervisor Salary	67,512.29	66,902.41	67,200.00
502	Town Clerk Salary	26,857.77	26,651.45	26,800.00
503	Highway Commissioner Salary	71,413.73	71,307.38	74,000.00
504	Assessor Salary	68,894.48	68,633.66	69,800.00
505	Trustee Salary	17,321.73	17,085.28	17,200.00
508	Other Personnel Salary	110,000.00	75,652.15	90,000.00
510	Health Insurance	90,000.00	73,289.12	90,000.00
516	FICA - Employer Contribution	27,700.00	27,819.91	35,000.00
517	Unemployment Insurance	250.00	57.75	150.00
518	IMRF - Employer Contribution	37,500.00	33,994.35	35,000.00
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		517,450.00	461,393.46	505,150.00
<u>CONTRACTUAL SERVICES</u>				
520	Accounting Service	3,000.00	2,650.00	3,000.00
522	Legal Service	6,000.00	140.00	6,000.00
524	Postage	800.00	607.00	1,000.00
525	Newsletter / Constant Contact	8,000.00	6,107.13	8,000.00
526	Telephone	3,000.00	2,372.88	3,000.00
528	Publishing	1,000.00	304.35	1,000.00
530	Printing	1,500.00	120.82	1,000.00
532	Travel Expenses	1,200.00	85.46	1,000.00
534	Training	4,000.00	1,588.43	5,000.00
535	CERT	7,000.00	5,200.30	5,000.00
537	Equipment Rental	1,000.00	0.00	100.00
538	General Insurance	9,000.00	7,480.00	9,000.00
539	PACE Bus Service	11,000.00	4,553.98	11,000.00
540	Programs & Services	1,000.00	0.00	500.00
542	Building Maintenance	10,000.00	4,931.39	10,000.00
544	Equipment Maintenance	5,000.00	1,792.32	5,000.00
545	Web Page	200.00	125.00	5,000.00
546	Dues	1,500.00	1,158.78	1,500.00
547	Well & Water Committee	1,000.00	806.08	1,000.00
548	Utilities	5,000.00	3,392.94	5,000.00
569	Half-fare Taxi Program	5,000.00	4,616.00	4,000.00
571	Document Scanning Project	0.00	0.00	5,000.00
		-----	-----	-----
		85,200.00	48,032.86	91,100.00
<u>COMMODITIES</u>				
549	Disposal Service	1,200.00	1,127.20	1,200.00
551	Mosquito Abatement	20,000.00	12,822.00	20,000.00
552	Office Supplies	1,700.00	1,553.84	1,700.00
556	Other Professional Services	20,000.00	1,140.00	20,000.00
566	Operating Supplies	3,500.00	3,488.27	3,700.00
550	Food for Pantry	20,000.00	768.47	0.00
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		66,400.00	20,899.78	46,600.00

<u>CAPITAL OUTLAY</u>				
564	Equipment	10,000.00	8,034.32	10,000.00
565	Building Improvements	40,000.00	33,039.91	40,000.00
576	Land Acquisition/Development	500,000.00	0.00	500,000.00
577	Building Maint. - Reserves	0.00	0.00	50,000.00
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		550,000.00	41,074.23	600,000.00
<u>OTHER EXPENDITURES</u>				
568	Social Services	11,000.00	2,156.44	5,500.00
570	Miscellaneous Expense	1,800.00	1,319.84	1,500.00
599	Contingencies	20,000.00	0.00	20,000.00
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		32,800.00	3,476.28	27,000.00
	TOTAL ADMINISTRATION:	1,251,850.00	574,876.61	1,269,850.00

<u>ASSESSOR</u>		2013-2014	2013-2014	2014-2015
		<u>Budgeted</u>	<u>Actual</u>	<u>Budgeted</u>
<u>ADMINISTRATION</u>				
500	Salaries	148,000.00	146,250.51	145,000.00
510	Health Insurance	20,000.00	17,428.44	17,000.00
512	Unemployment Insurance	250.00	212.85	200.00
516	FICA - Employer Contribution	11,500.00	11,068.96	11,000.00
518	IMRF - Employer Contribution	15,500.00	14,876.57	14,500.00
		<hr/>	<hr/>	<hr/>
		195,250.00	189,837.33	187,700.00
<u>CONTRACTUAL SERVICES</u>				
522	Legal	500.00	0.00	500.00
523	Publishing	500.00	0.00	300.00
524	Postage	750.00	240.74	500.00
525	Newsletter	500.00	0.00	300.00
526	Telephone	1,000.00	894.04	1,000.00
530	Printing	500.00	464.08	500.00
532	Travel	1,750.00	706.20	1,500.00
534	Training	3,500.00	2,547.82	3,000.00
537	Equipment Lease	300.00	0.00	300.00
544	Equipment Maintenance	500.00	489.85	500.00
545	Vehicle Maintenance	1,500.00	1,268.32	500.00
546	Dues	250.00	235.00	300.00
558	Terminal Rental	7,200.00	6,600.00	7,200.00
		<hr/>	<hr/>	<hr/>
		18,750.00	13,446.05	16,400.00
<u>COMMODITIES</u>				
552	Office Supplies	2,000.00	1,850.56	2,000.00
		<hr/>	<hr/>	<hr/>
		2,000.00	1,850.56	2,000.00
<u>CAPITAL OUTLAY</u>				
564	Equipment	16,600.00	16,310.92	5,000.00
		<hr/>	<hr/>	<hr/>
		16,600.00	16,310.92	5,000.00
<u>OTHER EXPENDITURES</u>				
570	Miscellaneous Expense	400.00	342.00	8,000.00
599	Contingencies	0.00	0.00	8,000.00
		<hr/>	<hr/>	<hr/>
		400.00	342.00	16,000.00
TOTAL ASSESSOR:		233,000.00	221,786.86	227,100.00

<u>PARKS</u>		<u>2013-2014</u>	<u>2013-2014</u>	<u>2014-2015</u>
		<u>Budgeted</u>	<u>Actual</u>	<u>Budgeted</u>
<u>ADMINISTRATION</u>				
501	Salaries	74,000.00	62,219.14	74,000.00
502	Health Insurance	12,900.00	11,533.35	12,900.00
504	Unemployment Insurance	286.00	81.57	150.00
516	Social Security / Medicare - Employer Contribution	3,024.00	2,130.22	3,024.00
518	IMRF - Employer Contribution	3,290.00	2,666.68	3,290.00
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		93,500.00	78,630.96	93,364.00
<u>CONTRACTUAL SERVICES</u>				
508	Park Maintenance	10,000.00	8,289.96	13,000.00
509	Professional Services	20,000.00	13,035.75	10,000.00
510	Equipment Maintenance	10,000.00	5,906.73	10,000.00
511	Building Maintenance	500.00	237.20	1,000.00
512	Utilities	4,000.00	2,768.14	5,000.00
513	Disposal Service	2,500.00	1,852.19	2,500.00
514	Portable Toilet	6,000.00	5,998.97	6,000.00
519	Supplies	7,000.00	5,783.84	5,000.00
523	Tools	0.00	0.00	5,000.00
524	Uniforms	0.00	0.00	600.00
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		60,000.00	43,872.78	58,100.00
<u>COMMODITIES</u>				
515	Fuel	2,000.00	1,975.71	5,000.00
517	Equipment Rental	2,500.00	1,842.00	7,000.00
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		4,500.00	3,817.71	12,000.00
<u>CAPITAL OUTLAY</u>				
520	Equipment	60,000.00	55,248.28	40,000.00
521	Behm Park Development	420,000.00	180,343.74	325,000.00
522	Ivanhoe Park Development	80,000.00	44,848.77	105,000.00
525	Equipment Purchase - Reserve	0.00	0.00	20,000.00
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		560,000.00	280,440.79	490,000.00
TOTAL PARKS:		718,000.00	406,762.24	653,464.00

GENERAL ASSISTANCE

		<u>2013-2014</u> <u>Budgeted</u>	<u>2013-2014</u> <u>Actual</u>	<u>2014-2015</u> <u>Budgeted</u>
BEGINNING BALANCE	March 1, 2014		301,291.82	360,713.92
<u>REVENUES</u>				
400	Property Tax	131,415.00	131,200.46	104,614.50
404	Interest Income	120.00	208.41	150.00
410	Misc. Income	500.00	816.20	100.00
	TOTAL REVENUES:	<u>132,035.00</u>	<u>132,225.07</u>	<u>104,864.50</u>
	TOTAL FUNDS AVAILABLE:		433,516.89	465,578.42
<u>EXPENDITURES</u>				
	Administration		43,337.53	82,750.00
	Home Relief		29,465.44	157,000.00
	TOTAL EXPENDITURES:	<u>0.00</u>	<u>72,802.97</u>	<u>239,750.00</u>
	TOTAL APPROPRIATIONS:		72,802.97	239,750.00
ENDING BALANCE	February 28, 2015		360,713.92	225,828.42

		<u>2013-2014</u> <u>Budgeted</u>	<u>2013-2014</u> <u>Actual</u>	<u>2014-2015</u> <u>Budgeted</u>
<u>ADMINISTRATION</u>				
500	Salaries	20,000.00	19,039.75	40,000.00
510	Health Insurance	8,500.00	8,090.75	8,500.00
512	Unemployment Insurance	100.00	70.01	100.00
516	FICA - Employer's Contribution	2,000.00	1,456.64	3,100.00
518	IMRF - Employer Contribution	2,500.00	1,936.84	4,000.00
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		33,100.00	30,593.99	55,700.00
<u>CONTRACTUAL SERVICES</u>				
524	Postage	650.00	512.00	650.00
526	Telephone	1,500.00	1,084.38	1,500.00
528	Publishing	500.00	0.00	100.00
530	Printing	500.00	50.00	100.00
532	Travel	500.00	0.00	100.00
534	Training	1,500.00	956.69	2,000.00
537	Equipment Rental	400.00	0.00	0.00
538	General Insurance	4,000.00	4,000.00	4,000.00
544	Equipment Maintenance	1,000.00	489.94	600.00
548	Utilities	2,500.00	1,410.93	1,500.00
549	Disposal Service	900.00	0.00	0.00
556	Other Professional Services	3,000.00	1,300.00	3,000.00
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		16,950.00	9,803.94	13,550.00
<u>COMMODITIES</u>				
525	Newsletter	3,600.00	2,000.00	3,500.00
527	Web Page	200.00	100.00	1,500.00
552	Office Supplies	800.00	691.60	1,000.00
559	Maintenance Supplies	500.00	0.00	0.00
566	Operating Supplies	500.00	100.00	500.00
		-----	-----	-----
		5,600.00	2,891.60	6,500.00
<u>CAPITAL OUTLAY</u>				
564	Equipment	1,500.00	0.00	1,500.00
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		1,500.00	0.00	1,500.00
<u>OTHER EXPENDITURES</u>				
590	Misc. Expense	500.00	48.00	500.00
599	Contingencies	5,000.00	0.00	5,000.00
		-----	-----	-----
		5,500.00	48.00	5,500.00
	TOTAL ADMINISTRATION:	62,650.00	43,337.53	82,750.00

	<u>2013-2014</u> <u>Budgeted</u>	<u>2013-2014</u> <u>Actual</u>	<u>2014-2015</u> <u>Budgeted</u>	
<u>HOME RELIEF</u>				
<u>CONTRACTUAL SERVICES</u>				
600	Physician Service	6,500.00	0.00	5,000.00
602	Hospital Service-In Patient	25,000.00	0.00	25,000.00
604	Hospital Service-Out Patient	25,000.00	0.00	25,000.00
606	Prescriptions	8,000.00	63.00	5,000.00
608	Dental Service	3,500.00	0.00	5,000.00
610	Other Medical Services	1,500.00	0.00	5,000.00
612	Funeral & Burial Service	2,000.00	0.00	2,000.00
614	Shelter	30,000.00	2,645.00	30,000.00
616	Utilities	25,000.00	12,140.52	25,000.00
620	Heathreach Clinic	10,000.00	10,000.00	10,000.00
621	Fuel	3,000.00	600.00	5,000.00
622	Food	1,500.00	0.00	1,000.00
624	Personal Incidentals	4,000.00	12.95	5,000.00
626	Household Incidentals	1,500.00	100.00	5,000.00
628	Flat Grant	3,000.00	1,609.28	0.00
630	Misc. Home Relief	3,000.00	339.69	1,000.00
632	Catastrophic Medical Insurance	3,000.00	1,915.00	2,500.00
668	Social Services	500.00	0.00	500.00
670	Misc Expense	5,000.00	40.00	0.00
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		161,000.00	29,465.44	157,000.00
	TOTAL HOME RELIEF:	161,000.00	29,465.44	157,000.00
	TOTAL GENERAL ASSISTANCE	223,650.00	72,802.97	239,750.00

		<u>2013-2014</u> <u>Budgeted</u>	<u>2013-2014</u> <u>Actual</u>	<u>2014-2015</u> <u>Budgeted</u>
5	<u>FOOD PANTRY FUND</u>			
	BEGINNING BALANCE	March 1, 2014	46,898.64	56,373.72
	<u>REVENUES</u>			
404	Donations	8,000.00	10,243.55	8,000.00
	TOTAL REVENUES:	8,000.00	10,243.55	8,000.00
	TOTAL FUNDS AVAILABLE:		57,142.19	64,373.72
	<u>EXPENDITURES</u>			
501	Food Purchase	20,000.00	768.47	15,000.00
502	Livestock Processing	0.00	0.00	1,000.00
	TOTAL EXPENDITURES:	20,000.00	768.47	16,000.00
	TOTAL APPROPRIATIONS:	20,000.00	768.47	16,000.00
	ENDING BALANCE	February 28, 2015	56,373.72	48,373.72

SECTION 3: That the amount appropriated for town purposes for the fiscal year beginning March 1, 2014 and ending February 28, 2015 by fund shall be as

follows:

1	General Town Fund	2,150,414.00	
2	General Assistance Fund	239,750.00	
5	Food Pantry	16,000.00	
	TOTAL APPROPRIATIONS:		2,406,164.00

SECTION 4: That if any section, subdivision, or sentence of this ordinance shall for any reason be held invalid or to be unconstitutional, such decision shall not affect the validity of the remaining portion of this ordinance.

SECTION 5: That each appropriated fund total shall be divided among the several objects and purposes specified, and in the particular amounts stated for each fund respectively in Section 2, constituting the total appropriations in the amount of Two Million Four Hundred Six Thousand One Hundred Sixty Four and 00/100 (\$2,406,164.00) for the fiscal year beginning March 1, 2014 and ending February 28, 2015.

SECTION 6: That Section 3 shall be and is a summary of the annual Appropriation Ordinance of this Township, passed by the Board of Trustees as required by law and shall be in full force and effect from and after this date.

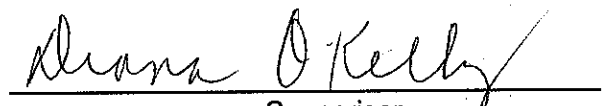
SECTION 7: That a certified copy of the Budget & Appropriation Ordinance shall be filed with the County Clerk within 30 days after adoption.

Adopted this 12th day of May 2014 pursuant to a roll call vote by the Board of Trustees of Fremont Township, Lake County, Illinois.

BOARD OF TRUSTEES

	<u>AYE</u>	<u>NAY</u>	<u>ABSENT</u>
Jeralyn Atleson	<u>X</u>	_____	_____
Tami Forman	<u>X</u>	_____	_____
Chic Martin	<u>X</u>	_____	_____
Connie Shanahan	<u>X</u>	_____	_____


Town Clerk


Supervisor

FREMONT TOWNSHIP CAPITAL OUTLAY FUND DESCRIPTIONS AND ALLOCATIONS

It is the goal of the Fremont Township Supervisor and Board of Trustees to be fiscally sound and actively manage funds entrusted to them by Fremont Township taxpayers. To that goal, the Administration elects to establish Capital Outlay Funds to responsibly budget within our means for anticipated expenses rather than seeking to borrow funds, at an additional expense to taxpayers, and/or go to referendum to seek additional funds from taxpayers. Descriptions of the Township's Capital Outlay Funds are as follows:

GENERAL TOWN CAPITAL OUTLAY FUNDS

<u>Fund Purpose</u>	<u>Allocation Amount</u>
Equipment	\$10,000.00
Building Improvements	40,000.00
Building Maintenance	50,000.00

Reserve funds are created for Building Maintenance, Building Improvements and Equipment. The Township Administrative Center was built in 1996 and still has the original roof, windows, furnaces and air conditioning units. In addition, the septic system needs to be evaluated/inspected and pumped if necessary. Reserve funds are necessary to meet expenses associated with replacing any or all of these items.

Duration of Funds

The Board of Trustees will evaluate each fund at the end of FY2014-2015 to determine the status of these funds

<u>Fund Purpose</u>	<u>Allocation Amount</u>
Land Acquisition/Development	\$500,000.00

A reserve fund is created for Land Acquisition/Development in order to meet the growing needs of the Township. Additional and/or improved facilities are required for equipment and machinery storage. The parking lot(s) require expansion to accommodate residents attending programs at the Administrative Center.

According to Lake County, the property where the Township Administrative Center and Highway Department are located is currently at its maximum impervious service ratio. Consequently the Township must pursue other locations to meet its expansion needs. The Township owns vacant land at 29913 N. Fremont Center Rd., located near the Administrative Center and Highway Department, but the land is not contiguous. The Administration is actively exploring options to make that property viable for Township use. The Township is also exploring purchasing properties contiguous to the Township. Engineering and construction expenses will be drawn from this fund.

Duration of Funds

The Board of Trustees will evaluate this fund at the end of FY2014-2015 to determine if the fund will be carried over to subsequent fiscal year budgets.

GENERAL TOWN (PARKS) CAPITAL OUTLAY FUNDS

<u>Fund Purpose</u>	<u>Allocation Amount</u>
Equipment	\$ 40,000.00
Behm Park Development	325,000.00
Ivanhoe Park Development	105,000.00
Equipment Purchase	20,000.00

Reserve funds are created for Parks Equipment, Behm Park Development, Ivanhoe Park Development and Equipment Purchase. These Capital Outlay funds are required for expenses related to continued development and maintenance of the Township's parks, and the necessary purchasing and leasing of equipment required to do so.

The Equipment Purchase Reserve Fund has been added to build a reserve to purchase a skid steer which is required to perform routine maintenance of the park's ball fields. Funds will be accumulated over a period of two years to purchase the skid steer. Other equipment due for replacement includes a 2001 F-250 truck.

Duration of Funds

The Board of Trustees will evaluate each fund at the end of FY2014-2015 to determine the status of these funds.