

BUDGET & APPROPRIATION ORDINANCE

FREMONT TOWNSHIP

ORDINANCE No. 294

An ordinance appropriating for all town purposes for Fremont Township, Lake County, Illinois, for the fiscal year beginning March 1, 2024 and ending February 28, 2025.

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, 2024 and ending February 28, 2025.

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>100</u> <u>GENERAL TOWN FUND</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2024-2025</u>
	<u>Budgeted</u>	<u>Actual</u>	<u>Budgeted</u>
BEGINNING BALANCE March 1, 2024			1,590,399.96
 <u>REVENUES</u>			
10400 Property Tax	1,174,165.00	1,185,133.54	1,250,333.00
10401 Replacement Tax	30,000.00	37,747.68	30,000.00
10402 Interest Income	1,500.00	4,653.33	15,000.00
10403 Miscellaneous Income	5,000.00	15,808.82	5,000.00
10404 Half-fare Taxi Program	1,000.00	320.00	1,000.00
10413 Perm. Road Loan Paid	35,000.00	24,944.00	35,000.00
10510 Cell Tower Income	0.00	0.00	29,860.00
10509 Perm. Road Payback Exer. Loan	500,000.00	100,000.00	0.00
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TOTAL REVENUES:	1,746,665.00	1,368,607.37	1,366,193.00
 TOTAL FUNDS AVAILABLE:	 1,746,665.00		 2,956,592.96
 <u>EXPENDITURES</u>			
Administration	2,099,824.88	1,105,421.34	1,672,660.00
Assessor	286,300.00	218,119.08	286,200.00
Parks	446,300.00	274,472.19	485,300.00
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TOTAL EXPENDITURES:	2,832,424.88	1,598,012.61	2,444,160.00
 TOTAL APPROPRIATIONS:	 2,832,424.88	 1,598,012.61	 2,444,160.00
 ENDING BALANCE February 28, 2025			 512,432.96

11500 ADMINISTRATION

		<u>2023-2024</u>	<u>2023-2024</u>	<u>2024-2025</u>
		<u>Budgeted</u>	<u>Actual</u>	<u>Budgeted</u>
11501	Supervisor/Road Treasurer Salary	75,000.00	75,000.00	75,000.00
11502	Clerk Salary	28,500.00	28,475.40	28,500.00
11503	Highway Commissioner Salary	86,000.00	86,000.04	86,000.00
11504	Assessor Salary	75,000.00	75,000.00	75,000.00
11505	Trustee Salary	17,160.00	17,159.04	17,160.00
11506	Salaries	130,000.00	130,000.00	140,000.00
11507	Health Insurance	130,000.00	85,878.69	125,000.00
11508	FICA - Employer Contribution	32,000.00	31,774.72	33,000.00
11509	Unemployment Insurance	2,500.00	1,286.48	2,500.00
11510	IMRF - Employer Contribution	25,000.00	15,144.57	20,000.00
11511	Accounting Service	8,000.00	6,125.00	7,500.00
11512	Legal Service	5,000.00	2,160.00	15,000.00
11513	Postage	1,500.00	333.98	1,000.00
11514	Newsletter/Constant Contact	10,000.00	9,418.16	11,000.00
11515	Telephone/Internet	5,000.00	1,822.07	4,000.00
11516	Publishing	2,000.00	156.40	1,000.00
11517	Printing	2,000.00	0.00	1,000.00
11518	Travel	5,000.00	1,101.13	5,000.00
11519	Training	5,000.00	0.00	5,000.00
11520	CERT	5,000.00	2,211.20	5,000.00
11522	TOIRMA Insurance	20,000.00	13,438.50	17,000.00
11524	Programs & Services	5,000.00	0.00	5,000.00
11525	Building Maintenance	100,000.00	20,720.26	100,000.00
11526	Equipment Maintenance	10,000.00	2,906.71	10,000.00
11527	Website	4,000.00	2,400.00	5,000.00
11528	Dues	4,000.00	1,244.11	3,000.00
11529	Utilities	10,000.00	4,435.24	6,000.00
11531	Mosquito Abatement	25,000.00	17,970.00	20,000.00
11532	Office Supplies	6,000.00	2,470.58	5,000.00
11533	Professional Services	8,000.00	929.00	7,000.00
11534	Equipment - Capital	20,000.00	5,289.62	20,000.00
11535	Building Improvements - Capital	300,000.00	159,475.44	100,000.00
11536	Operating Supplies	7,500.00	3,415.37	7,000.00
15537	Social Services	5,000.00	827.82	5,000.00
11538	Taxi Program	5,000.00	528.00	5,000.00
11539	Miscellaneous Charges	5,000.00	9.00	5,000.00
11540	Community Garden	5,000.00	2,849.61	5,000.00
11541	Wetland Mitigation - Reserves	50,000.00	0.00	0.00
11542	Land Acquisition	0.00	0.00	600,000.00

11543	Building Maintenance - Reserves	100,000.00	0.00	50,000.00
11544	Highway Dept. Building Maint.	10,000.00	6,800.32	10,000.00
11545	Contingencies	50,000.00	0.00	25,000.00
11551	Equipment Rental	0.00	0.00	5,000.00
11557	Loan to Permanent Road	190,664.88	190,664.88	0.00
11561	Tax Objections Paid Out	10,000.00	0.00	0.00
11563	Exercisable Loan to Perm. Road	500,000.00	100,000.00	0.00
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		2,099,824.88	1,105,421.34	1,672,660.00

TOTAL ADMINISTRATION: 2,099,824.88 1,105,421.34 1,672,660.00

<u>12500 ASSESSOR</u>		<u>2023-2024</u>	<u>2023-2024</u>	<u>2024-2025</u>
		<u>Budgeted</u>	<u>Actual</u>	<u>Budgeted</u>
11506	Salaries	176,000.00	144,352.97	176,000.00
11507	Health Insurance	55,000.00	43,072.76	55,000.00
11508	FICA - Employer Contribution	13,500.00	11,042.83	13,500.00
11509	Unemployment	2,300.00	2,166.37	2,200.00
11510	IMRF - Employer Contribution	9,000.00	5,559.30	9,000.00
11513	Postage	750.00	0.00	750.00
11515	Telephone/Internet	2,500.00	1,732.10	2,500.00
11517	Printing	750.00	285.00	750.00
11518	Travel	1,500.00	0.00	1,500.00
11519	Training	3,000.00	1,340.82	3,000.00
11526	Equipment Maintenance	1,000.00	482.46	1,000.00
11528	Dues	3,500.00	3,184.54	3,500.00
11532	Office Supplies	2,000.00	1,625.68	2,000.00
11534	Equipment - Capital	3,500.00	283.99	4,000.00
11545	Contingencies	5,000.00	0.00	5,000.00
11546	Vehicle Maintenance	1,000.00	0.00	1,000.00
11547	Professional Services - IT	2,500.00	0.00	2,500.00
11550	Fuel	500.00	0.00	500.00
11558	Office Remodel	3,000.00	2,990.26	2,500.00
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		286,300.00	218,119.08	286,200.00
TOTAL ASSESSOR:		286,300.00	218,119.08	286,200.00

14500 PARKS

		<u>2023-2024</u>	<u>2023-2024</u>	<u>2024-2025</u>
		<u>Budgeted</u>	<u>Actual</u>	<u>Budgeted</u>
11506	Salaries	115,000.00	84,113.34	115,000.00
11507	Health Insurance	50,000.00	42,698.10	50,000.00
11508	FICA - Employer	8,800.00	6,379.25	8,800.00
11509	Unemployment	1,500.00	1,032.47	1,500.00
11510	IMRF - Employer Contribution	6,000.00	3,510.12	5,000.00
11525	Building Maintenance	6,000.00	5,616.85	7,000.00
11526	Equipment Maintenance	20,000.00	11,033.14	20,000.00
11529	Utilities	13,000.00	7,923.52	10,000.00
11530	Disposal Service	1,000.00	0.00	0.00
11533	Professional Services	10,000.00	529.00	1,000.00
11534	Equipment - Capital	50,000.00	32,348.55	50,000.00
11536	Operating Supplies	7,000.00	5,132.83	7,000.00
11545	Contingencies	6,570.00	0.00	10,000.00
11548	Park Maintenance	53,430.00	53,426.14	150,000.00
11549	Portable Restrooms	4,000.00	2,438.64	4,000.00
11550	Fuel	6,000.00	5,477.23	6,000.00
11551	Equipment Rental	4,000.00	2,459.40	4,000.00
11552	Behm Park Development - Cap.	50,000.00	0.00	10,000.00
11553	Ivanhoe Park Development - Cap.	15,000.00	0.00	10,000.00
11554	Tools	5,000.00	3,682.03	5,000.00
11555	Uniforms	4,000.00	2,129.58	4,000.00
11556	Irrigation Maintenance	10,000.00	4,542.00	7,000.00
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		446,300.00	274,472.19	485,300.00
	TOTAL PARKS:	446,300.00	274,472.19	485,300.00

200 GENERAL ASSISTANCE

2023-2024
Budgeted

2023-2024
Actual

2024-2025
Budgeted

BEGINNING BALANCE March 1, 2024

117,292.72

REVENUES

10400	Property Tax	99,902.00	100,350.45	99,749.00
10402	Interest Income	50.00	992.00	500.00
10403	Misc. Income	0.00	0.00	0.00
10415	Revenue Recapture	3,381.00	3,413.19	3,738.00
	TOTAL REVENUES:	103,333.00	104,755.64	103,987.00

EXPENDITURES

	Administration	76,987.00	57,352.38	74,850.00
	Home Relief	65,000.00	12,348.54	74,000.00
	TOTAL EXPENDITURES:	141,987.00	69,700.92	148,850.00

ENDING BALANCE February 28, 2025

72,429.72

		2023-2024	2023-2024	2024-2025
		<u>Budgeted</u>	<u>Actual</u>	<u>Budgeted</u>
<u>11500</u>	<u>ADMINISTRATION</u>			
11506	Salaries	45,000.00	36,649.92	45,000.00
11507	Health Insurance	15,000.00	12,371.13	16,000.00
11508	FICA - Employer's Contribution	3,500.00	2,803.90	3,500.00
11509	Unemployment Insurance	737.00	736.54	900.00
11510	IMRF - Employer Contribution	2,500.00	1,541.62	2,500.00
11513	Postage	300.00	258.00	500.00
11514	Newsletter/Constant Contact	1,500.00	0.00	0.00
11515	Telephone/Internet	2,000.00	1,492.12	2,000.00
11519	Training	1,500.00	464.92	1,500.00
11526	Equipment Maintenance	50.00	50.00	200.00
11527	Website	50.00	0.00	0.00
11529	Utilities	1,000.00	600.00	1,000.00
11532	Office Supplies	250.00	177.57	250.00
11533	Professional Services	500.00	0.00	0.00
11534	Equipment - Capital	100.00	0.00	0.00
11536	Operating Supplies	500.00	206.66	500.00
11545	Contingencies	1,000.00	0.00	1,000.00
11561	Tax Objections Paid Out	1,500.00	0.00	0.00
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		76,987.00	57,352.38	74,850.00
	TOTAL ADMINISTRATION:	76,987.00	57,352.38	74,850.00

		2023-2024	2023-2024	2024-2025
		<u>Budgeted</u>	<u>Actual</u>	<u>Budgeted</u>
22500	<u>HOME RELIEF</u>			
20600	Physician Service	500.00	0.00	500.00
20601	Hospital Services	500.00	0.00	500.00
20602	Prescriptions	500.00	0.00	2,000.00
20603	Dental Service	500.00	0.00	500.00
20605	Burial Services	500.00	0.00	500.00
20606	Client Shelter	25,000.00	1,450.00	25,000.00
20607	Client Utilities	25,000.00	7,284.94	25,000.00
20608	Fuel	3,000.00	500.00	5,000.00
20609	Food	500.00	0.00	1,000.00
20610	Personal Incidentals	2,500.00	0.00	3,000.00
20611	Household Incidentals	2,500.00	0.00	3,000.00
20612	Misc. Home Relief	1,000.00	753.60	4,000.00
20613	Catastrophic Medical Insurance	3,000.00	2,360.00	4,000.00
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		65,000.00	12,348.54	74,000.00
	TOTAL HOME RELIEF:	65,000.00	12,348.54	74,000.00
	TOTAL GENERAL ASSISTANCE	141,987.00	69,700.92	148,850.00

		<u>2023-2024</u>	<u>2023-2024</u>	<u>2024-2025</u>
		<u>Budgeted</u>	<u>Actual</u>	<u>Budgeted</u>
<u>500</u>	<u>FOOD PANTRY FUND</u>			
	BEGINNING BALANCE			224,830.11
	March 1, 2024			
	<u>REVENUES</u>			
10408	Food Pantry Donation	5,000.00	31,945.15	5,000.00
10409	Garden Donations	3,000.00	1,000.00	1,000.00
10410	Holiday Programs Donation	5,000.00	10,231.00	5,000.00
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	TOTAL REVENUES:	13,000.00	43,176.15	11,000.00
	TOTAL FUNDS AVAILABLE:	13,000.00	43,176.15	235,830.11
	<u>EXPENDITURES</u>			
50100	Food Purchase	50,000.00	8,733.41	50,000.00
50101	Livestock Processing	5,000.00	1,210.36	5,000.00
50102	Garden Expenses	6,930.00	1,077.31	7,000.00
50103	Holiday Programs Expense	30,000.00	18,700.00	30,000.00
50104	Shelter/Utility Assistance	75,000.00	24,982.07	75,000.00
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	TOTAL EXPENDITURES:	166,930.00	54,703.15	167,000.00
	TOTAL APPROPRIATIONS:	166,930.00	54,703.15	167,000.00
	ENDING BALANCE			68,830.11
	February 28, 2025			

SECTION 3: That the amount appropriated for town purposes for the fiscal year beginning March 1, 2024 and ending February 28, 2025 by fund shall be as

1	General Town Fund	2,444,160.00
2	General Assistance	148,850.00
5	Food Pantry	167,000.00
TOTAL APPROPRIATIONS:		2,593,010.00

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 Five Hundred Ninty-three ThousandTen and 00/100 dollars

(\$2,593,010.00) the fiscal year beginning March 1, 2024 and ending February 28, 2025.

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 ____ day of _____, 2024 pursuant to a roll call vote by the Board of Trustees of Fremont Township, Lake County, Illinois.

<u>BOARD OF TRUSTEES</u>	<u>AYE</u>	<u>NAY</u>	<u>ABSENT</u>
Connie Shanahan	_____	_____	_____
Jeri Atleson	_____	_____	_____
Keith Voss	_____	_____	_____
Nick Dollenmaier	_____	_____	_____
Diana O'Kelly	_____	_____	_____

Town Clerk

CERTIFICATION OF BUDGET & APPROPRIATION ORDINANCE

The undersigned, duly elected, qualified and acting Clerk of Fremont Township, Lake County, Illinois, does hereby certify that attached hereto is a true and correct copy of the Budget & Appropriation Ordinance of said Township for the fiscal year beginning March 1, 2024 and ending February 28, 2025, as adopted this ____ day of _____, 2024.

This certification is made and filed pursuant to the requirements of (35 ILCS 200/18-50) and on behalf of Fremont Township, Lake County, Illinois.

This certification must be filed within 30 days after the adoption of the Budget & Appropriation Ordinance.

Dated this ____ day of _____, 2024.

Town Clerk

Filed this ____ day of _____, 2024.

County Clerk

CERTIFIED ESTIMATE OF REVENUES BY SOURCE

FREMONT TOWNSHIP

The undersigned, Supervisor, Chief Fiscal Officer, of Fremont Township, Lake County, Illinois, does hereby certify that the estimate of revenues by source or anticipated to be received by said taxing district, is either set forth in said ordinance as "Revenues" or attached hereto by separate document, is a true statement of said estimate.

This certification is made and filed pursuant to the requirements of (35 ILCS 200/18050) and on behalf of Fremont Township, Lake County, Illinois.

This certification must be filed within 30 days after the adoption of the Budget & Appropriation Ordinance.

Dated this _____ day of _____, 2024.

Supervisor - Chief Fiscal Officer

Filed this _____ day of _____, 2024.

County Clerk