

**BUDGET & APPROPRIATION ORDINANCE**

**FREMONT TOWNSHIP**

**ORDINANCE No. \_\_\_\_**

An ordinance appropriating for all town purposes for Fremont Township, Lake County, Illinois, for the fiscal year beginning March 1, 2026 and ending February 28, 2027.

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, 2026 and ending February 28, 2027.

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

<b><u>100 GENERAL TOWN FUND</u></b>	<b><u>2025-2026</u></b>	<b><u>2025-2026</u></b>	<b><u>2026-2027</u></b>
	<b><u>Budgeted</u></b>	<b><u>Actual</u></b>	<b><u>Budgeted</u></b>
<b>BEGINNING BALANCE</b> March 1, 2026			1,846,859.58
 <b><u>REVENUES</u></b>			
10400    Property Tax	1,365,930.04	1,364,969.00	1,400,000.00
10401    Replacement Tax	22,000.00	19,379.63	19,000.00
10402    Interest Income	10,000.00	19,187.44	10,000.00
10403    Miscellaneous Income	5,000.00	11,015.22	5,000.00
10404    Half-fare Taxi Program	1,000.00	0.00	1,000.00
10413    Perm. Road Loan Paid	35,000.00	40,000.00	35,000.00
10510    Cell Tower Income	29,860.00	27,371.52	29,856.00
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<b>TOTAL REVENUES:</b>	1,468,790.04	1,481,922.81	1,499,856.00
 <b>TOTAL FUNDS AVAILABLE:</b>	 1,468,790.04		 3,346,715.58
 <b><u>EXPENDITURES</u></b>			
Administration	1,962,260.00	745,746.82	2,188,360.00
Assessor	358,557.00	259,913.25	398,400.00
Parks	490,300.00	318,221.98	505,200.00
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<b>TOTAL EXPENDITURES:</b>	2,811,117.00	1,323,882.05	3,091,960.00
 <b>TOTAL APPROPRIATIONS:</b>	 2,811,117.00	 1,323,882.05	 3,091,960.00
 <b>ENDING BALANCE</b> February 28, 2027			 254,755.58

**11500 ADMINISTRATION**

		<b><u>2025-2026</u></b>	<b><u>2025-2026</u></b>	<b><u>2026-2027</u></b>
		<b><u>Budgeted</u></b>	<b><u>Actual</u></b>	<b><u>Budgeted</u></b>
11501	Supervisor/Road Treasurer Salary	91,000.00	87,533.15	91,000.00
11502	Clerk Salary	28,500.00	28,475.40	28,500.00
11503	Highway Commissioner Salary	103,000.00	99,316.57	103,000.00
11504	Assessor Salary	78,000.00	77,500.00	90,000.00
11505	Trustee Salary	17,160.00	17,159.04	17,160.00
11506	Salaries	150,000.00	122,497.42	150,000.00
11507	Health Insurance	125,000.00	105,581.47	150,000.00
11508	FICA - Employer Contribution	36,000.00	33,084.79	37,000.00
11509	Unemployment Insurance	1,000.00	173.44	2,500.00
11510	IMRF - Employer Contribution	20,000.00	16,397.81	25,000.00
11511	Accounting Service	7,500.00	6,575.00	9,000.00
11512	Legal Service	15,000.00	2,388.75	15,000.00
11513	Postage	1,200.00	497.00	1,200.00
11514	Newsletter	11,000.00	8,691.08	11,000.00
11515	Telephone/Internet	4,000.00	2,297.80	4,000.00
11516	Publishing	500.00	188.60	500.00
11517	Printing	500.00	0.00	500.00
11518	Travel	5,000.00	429.80	5,000.00
11519	Training	5,000.00	1,725.52	5,000.00
11520	CERT	5,400.00	1,939.85	0.00
11522	TOIRMA Insurance	17,000.00	13,823.00	17,000.00
11524	Programs & Services	5,000.00	31.44	5,000.00
11525	Building Maintenance	100,000.00	10,978.69	40,000.00
11526	Equipment Maintenance	10,000.00	3,092.92	10,000.00
11527	Website/Constant Contact	7,500.00	1,357.73	5,000.00
11528	Dues	3,000.00	1,348.23	3,000.00
11529	Utilities	6,000.00	5,725.41	8,000.00
11531	Mosquito Abatement	24,000.00	20,487.70	25,000.00
11532	Office Supplies	5,000.00	2,636.07	5,000.00
11533	Professional Services	49,000.00	48,500.00	25,000.00
11534	Equipment - Capital	33,000.00	9,444.98	25,000.00
11535	Building Improvements - Capital	50,000.00	0.00	400,000.00
11536	Operating Supplies	7,000.00	3,581.72	7,000.00
15537	Social Services	5,000.00	1,564.28	5,000.00
11538	Taxi Program	5,000.00	36.30	5,000.00
11539	Miscellaneous Charges	3,000.00	0.00	3,000.00
11540	Community Garden	5,000.00	3,685.86	5,000.00
11542	Accumulation-Land Acquisition	600,000.00	0.00	600,000.00
11543	Building Maintenance - Reserves	50,000.00	0.00	0.00

11544	Highway Dept. Building Maint.	10,000.00	0.00	10,000.00
11545	Contingencies	0.00	0.00	25,000.00
11551	Equipment Rental	3,000.00	0.00	5,000.00
11561	Tax Objections	60,000.00	7,000.00	10,000.00
11564	Accumulation-Cap. Improve.	200,000.00	0.00	200,000.00
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		1,962,260.00	745,746.82	2,188,360.00
	<b>TOTAL ADMINISTRATION:</b>	1,962,260.00	745,746.82	2,188,360.00

**12500 ASSESSOR**

		<b><u>2025-2026</u></b>	<b><u>2025-2026</u></b>	<b><u>2026-2027</u></b>
		<b><u>Budgeted</u></b>	<b><u>Actual</u></b>	<b><u>Budgeted</u></b>
11506	Salaries	211,200.00	152,963.03	262,500.00
11507	Health Insurance	60,500.00	52,494.37	73,600.00
11508	FICA - Employer Contribution	16,157.00	11,701.58	20,100.00
11509	Unemployment	2,200.00	299.02	2,200.00
11510	IMRF - Employer Contribution	9,000.00	6,159.91	9,000.00
11513	Postage	750.00	438.00	750.00
11515	Telephone/Internet	2,500.00	2,177.85	2,500.00
11518	Travel	1,500.00	0.00	1,500.00
11519	Training	3,000.00	489.57	3,000.00
11526	Equipment Maintenance	1,000.00	0.00	1,000.00
11528	Dues	3,000.00	1,060.00	2,500.00
11532	Office Supplies	3,250.00	1,952.20	3,250.00
11534	Equipment - Capital	33,000.00	29,999.00	5,000.00
11545	Contingencies	5,000.00	0.00	5,000.00
11546	Vehicle Maintenance	1,000.00	178.72	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	2,500.00	0.00	2,500.00
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		358,557.00	259,913.25	398,400.00
	<b>TOTAL ASSESSOR:</b>	<b>358,557.00</b>	<b>259,913.25</b>	<b>398,400.00</b>

**14500 PARKS**

		<b><u>2025-2026</u></b>	<b><u>2025-2026</u></b>	<b><u>2026-2027</u></b>
		<b><u>Budgeted</u></b>	<b><u>Actual</u></b>	<b><u>Budgeted</u></b>
11506	Salaries	115,000.00	112,344.53	165,000.00
11507	Health Insurance	61,000.00	60,470.38	61,000.00
11508	FICA - Employer	8,800.00	8,594.21	12,700.00
11509	Unemployment	1,000.00	161.78	1,000.00
11510	IMRF - Employer Contribution	5,000.00	4,299.46	7,000.00
11525	Building Maintenance	7,000.00	3,214.44	7,000.00
11526	Equipment Maintenance	20,000.00	14,155.05	20,000.00
11529	Utilities	15,000.00	9,805.54	15,000.00
11533	Professional Services	1,000.00	210.00	1,000.00
11534	Equipment - Capital	50,000.00	32,084.74	50,000.00
11536	Operating Supplies	8,500.00	4,833.97	8,500.00
11545	Contingencies	4,000.00	0.00	5,000.00
11548	Park Maintenance	125,000.00	51,096.27	100,000.00
11549	Portable Restrooms	4,000.00	2,163.27	4,000.00
11550	Fuel	4,000.00	2,953.95	4,000.00
11551	Equipment Rental	6,000.00	316.40	4,000.00
11552	Behm Park Development - Cap.	10,000.00	0.00	10,000.00
11553	Ivanhoe Park Development - Cap.	25,000.00	0.00	15,000.00
11554	Tools	5,000.00	2,536.34	5,000.00
11555	Uniforms	3,000.00	1,584.23	3,000.00
11556	Irrigation Maintenance	12,000.00	7,397.42	7,000.00
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		490,300.00	318,221.98	505,200.00
	<b>TOTAL PARKS:</b>	<b>490,300.00</b>	<b>318,221.98</b>	<b>505,200.00</b>

**200 GENERAL ASSISTANCE**

**2025-2026**  
**Budgeted**

**2025-2026**  
**Actual**

**2026-2027**  
**Budgeted**

**BEGINNING BALANCE**     March 1, 2026

107,568.08

**REVENUES**

10400	Property Tax	49,933.37	49,903.39	100,000.00
10402	Interest Income	50.00	160.33	50.00
10403	Misc. Income	50.00	2.57	10.00
10415	Revenue Recapture	6,230.05	6,225.27	6,000.00
	<b>TOTAL REVENUES:</b>	56,263.42	56,291.56	106,060.00

**EXPENDITURES**

	Administration	92,800.00	74,677.63	91,625.00
	Home Relief	77,500.00	16,250.20	81,500.00
	<b>TOTAL EXPENDITURES:</b>	170,300.00	90,927.83	173,125.00

**ENDING BALANCE**     February 28, 2027

40,503.08

**2025-2026**

**2025-2026**

**2026-2027**

	<u>Budgeted</u>	<u>Actual</u>	<u>Budgeted</u>
<b>11500 ADMINISTRATION</b>			
11506 Salaries	45,000.00	44,928.00	50,000.00
11507 Health Insurance	15,000.00	15,073.48	20,000.00
11508 FICA - Employer's Contribution	3,500.00	3,436.98	3,825.00
11509 Unemployment Insurance	200.00	104.37	200.00
11510 IMRF - Employer Contribution	2,500.00	1,961.41	3,000.00
11513 Postage	550.00	497.00	600.00
11515 Telephone/Internet	2,000.00	1,872.77	2,500.00
11519 Training	1,500.00	585.49	1,500.00
11526 Equipment Maintenance	250.00	0.00	200.00
11529 Utilities	1,500.00	500.00	2,000.00
11532 Office Supplies	300.00	274.47	300.00
11536 Operating Supplies	500.00	443.66	500.00
11545 Contingencies	5,000.00	0.00	5,000.00
11565 Visual GA Software	15,000.00	5,000.00	2,000.00
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	92,800.00	74,677.63	91,625.00
<b>TOTAL ADMINISTRATION:</b>	<b>92,800.00</b>	<b>74,677.63</b>	<b>91,625.00</b>

	<u>2025-2026 Budgeted</u>	<u>2025-2026 Actual</u>	<u>2026-2027 Budgeted</u>
<b>22500 HOME RELIEF</b>			
20600 Physician Service	500.00	0.00	500.00
20601 Hospital Services	500.00	0.00	500.00
20602 Prescriptions	500.00	0.00	500.00
20603 Dental Service	500.00	0.00	500.00
20605 Burial Services	500.00	0.00	0.00
20606 Client Shelter	25,000.00	7,508.00	30,000.00
20607 Client Utilities	25,000.00	4,438.20	30,000.00
20608 Fuel	5,000.00	0.00	5,000.00
20609 Food	500.00	0.00	500.00
20610 Personal Incidentals	5,000.00	0.00	5,000.00
20611 Household Incidentals	5,000.00	439.00	5,000.00
20612 Misc. Home Relief	5,000.00	32.00	0.00
20613 Catastrophic Medical Insurance	4,500.00	3,833.00	4,000.00
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	77,500.00	16,250.20	81,500.00
<b>TOTAL HOME RELIEF:</b>	<b>77,500.00</b>	<b>16,250.20</b>	<b>81,500.00</b>
<b>TOTAL GENERAL ASSISTANCE</b>	<b>170,300.00</b>	<b>90,927.83</b>	<b>173,125.00</b>

		<b><u>2023-2024</u></b>	<b><u>2023-2024</u></b>	<b><u>2024-2025</u></b>
		<b><u>Budgeted</u></b>	<b><u>Actual</u></b>	<b><u>Budgeted</u></b>
<b><u>500</u></b>	<b><u>FOOD PANTRY FUND</u></b>			
	<b>BEGINNING BALANCE</b>			231,158.56
	March 1, 2026			
	FOOD PANTRY			224,102.64
	GARDEN DONATIONS			7,055.92
	<b><u>REVENUES</u></b>			
10408	Food Pantry Donation	5,000.00	78,324.00	10,000.00
10409	Garden Donations	1,000.00	2,900.00	3,000.00
10410	Holiday Programs Donation	5,000.00	10,000.00	10,000.00
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	<b>TOTAL REVENUES:</b>	11,000.00	91,224.00	23,000.00
	<b>TOTAL FUNDS AVAILABLE:</b>	11,000.00	91,224.00	254,158.56
	<b><u>EXPENDITURES</u></b>			
50100	Food Purchase	50,000.00	19,529.09	50,000.00
50101	Livestock Processing	5,000.00	0.00	1,000.00
50102	Garden Donation Expenses	7,000.00	2,911.54	7,000.00
50103	Holiday Programs - Giftcards	30,000.00	17,430.00	30,000.00
50104	Shelter/Utility Assistance	75,000.00	38,858.63	100,000.00
50105	School Supplies	0.00	0.00	7,500.00
50106	Adopt-A-Senior Program	0.00	0.00	7,500.00
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	<b>TOTAL EXPENDITURES:</b>	167,000.00	78,729.26	203,000.00
	<b>TOTAL APPROPRIATIONS:</b>	167,000.00	78,729.26	203,000.00
	<b>ENDING BALANCE</b>			51,158.56
	February 28, 2027			

SECTION 3: That the amount appropriated for town purposes for the fiscal year beginning March 1, 2026 and ending February 28, 2027 by fund shall be as

1	General Town Fund	3,091,960.00
2	General Assistance	173,125.00
5	Food Pantry	203,000.00
<b>TOTAL APPROPRIATIONS:</b>		<b>3,265,085.00</b>

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

**Three Million Two Hundred Sixty-five Thousand Eighty-five and 00/100 dollars**

**(\$3,265,085.00) the fiscal year beginning March 1, 2026 and ending February 28, 2027.**

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 \_\_\_\_\_, 2026 pursuant to a roll call vote by the Board of Trustees of Fremont Township, Lake County, Illinois.

<b><u>BOARD OF TRUSTEES</u></b>	<b><u>AYE</u></b>	<b><u>NAY</u></b>	<b><u>ABSENT</u></b>
Connie Shanahan	_____	_____	_____
Jeri Atleson	_____	_____	_____
Keith Voss	_____	_____	_____
Christine Seidner	_____	_____	_____
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, 2026 and ending February 28, 2027, as adopted this \_\_\_\_ day of \_\_\_\_\_, 2026.

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 \_\_\_\_\_, 2026.

\_\_\_\_\_  
Town Clerk

Filed this \_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
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 \_\_\_\_\_, 2026.

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Supervisor - Chief Fiscal Officer

Filed this \_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
County Clerk