

BUDGET & APPROPRIATION ORDINANCE

FREMONT TOWNSHIP

ORDINANCE No. 303

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

<u>100 GENERAL TOWN FUND</u>		<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>
		<u>Budgeted</u>	<u>Actual</u>	<u>Budgeted</u>
BEGINNING BALANCE	March 1, 2026			1,846,859.58
<u>REVENUES</u>				
10400	Property Tax	1,365,930.04	1,364,969.00	1,378,317.00
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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	TOTAL REVENUES:	1,468,790.04	1,481,922.81	1,478,173.00
	TOTAL FUNDS AVAILABLE:	1,468,790.04		3,325,032.58
<u>EXPENDITURES</u>				
	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	489,000.00
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	TOTAL EXPENDITURES:	2,811,117.00	1,323,882.05	3,075,760.00
	TOTAL APPROPRIATIONS:	2,811,117.00	1,323,882.05	3,075,760.00
ENDING BALANCE	February 28, 2027			249,272.58

11500 ADMINISTRATION

	<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>
	<u>Budgeted</u>	<u>Actual</u>	<u>Budgeted</u>
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
	TOTAL ADMINISTRATION:	1,962,260.00	745,746.82	2,188,360.00

12500 ASSESSOR

		<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>
		<u>Budgeted</u>	<u>Actual</u>	<u>Budgeted</u>
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
1158	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
	TOTAL ASSESSOR:	358,557.00	259,913.25	398,400.00

<u>14500 PARKS</u>		<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>
		<u>Budgeted</u>	<u>Actual</u>	<u>Budgeted</u>
11506	Salaries	115,000.00	112,344.53	150,000.00
11507	Health Insurance	61,000.00	60,470.38	61,000.00
11508	FICA - Employer	8,800.00	8,594.21	11,500.00
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	489,000.00
TOTAL PARKS:		490,300.00	318,221.98	489,000.00

<u>200</u> GENERAL ASSISTANCE	<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>
	<u>Budgeted</u>	<u>Actual</u>	<u>Budgeted</u>
BEGINNING BALANCE March 1, 2026			107,568.08
<u>REVENUES</u>			
10400 Property Tax	49,933.37	49,903.39	98,464.00
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	4,881.00
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TOTAL REVENUES:	56,263.42	56,291.56	103,405.00
<u>EXPENDITURES</u>			
Administration	92,800.00	74,677.63	91,625.00
Home Relief	77,500.00	16,250.20	81,500.00
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TOTAL EXPENDITURES:	170,300.00	90,927.83	173,125.00
 ENDING BALANCE February 28, 2027			 37,848.08

2025-2026 2025-2026 2026-2027

		<u>Budgeted</u>	<u>Actual</u>	<u>Budgeted</u>
11500	<u>ADMINISTRATION</u>			
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
	TOTAL ADMINISTRATION:	92,800.00	74,677.63	91,625.00

		<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>
		<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	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
	TOTAL HOME RELIEF:	77,500.00	16,250.20	81,500.00
	TOTAL GENERAL ASSISTANCE	170,300.00	90,927.83	173,125.00

		<u>2023-2024</u> <u>Budgeted</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Budgeted</u>
500	<u>FOOD PANTRY FUND</u>			
	BEGINNING BALANCE			231,158.56
	FOOD PANTRY			224,102.64
	GARDEN DONATIONS			7,055.92
	 <u>REVENUES</u>			
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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	TOTAL REVENUES:	11,000.00	91,224.00	23,000.00
	TOTAL FUNDS AVAILABLE:	11,000.00	91,224.00	254,158.56
	 <u>EXPENDITURES</u>			
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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	TOTAL EXPENDITURES:	167,000.00	78,729.26	203,000.00
	TOTAL APPROPRIATIONS:	167,000.00	78,729.26	203,000.00
	 ENDING BALANCE			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	3,075,760.00
2	General Assistance	173,125.00
5	Food Pantry	203,000.00
TOTAL APPROPRIATIONS:		3,248,885.00

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 **Three Million Two Hundred Forty-eight Thousand Eight Hundred Eighty-five and 00/100 dollars (\$3,248,885.00) 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.

BOARD OF TRUSTEES

AYE

NAY

ABSENT

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.

Supervisor - Chief Fiscal Officer

Filed this ____ day of _____, 2026.

County Clerk