



**CERTIFICATION OF BUDGET & APPROPRIATION ORDINANCE  
AND  
CERTIFIED ESTIMATE OF REVENUES BY SOURCE  
LIBERTYVILLE TOWNSHIP**

The undersigned, duly elected, qualified and acting Clerk of Libertyville Township, Lake County, Illinois, Anne Hansen, does hereby certify that attached hereto is a true correct copy of the Budget and Appropriation Ordinance of said Township for the fiscal year beginning March 1, 2023, and ending February 29, 2024, as adopted this 23<sup>rd</sup> day of May 2023.

The undersigned, Kathleen M. O'Connor, Supervisor of Libertyville 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.

Dated this 23<sup>rd</sup> day of May 2023.

Anne Hansen, Libertyville Township Clerk

Kathleen M. O'Connor, Libertyville Township Supervisor

**RECEIVED**

**MAY 25 2023**

**LAKE COUNTY CLERK  
ANTHONY VEGA**



**BUDGET AND APPROPRIATION ORDINANCE  
LIBERTYVILLE TOWNSHIP  
2023-R-6**

An ordinance appropriating for all town purposes for Libertyville Township, Lake County, Illinois, for the fiscal year beginning March 1, 2023 and ending February 29, 2024.



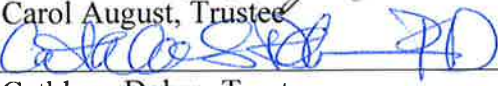
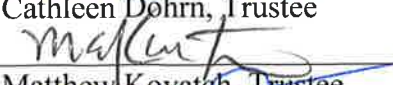

Be it ordained by the Board of Trustees of Libertyville Township, Lake County, Illinois that the amounts hereinafter set forth, or so much thereof as may be authorized by, needed or deemed necessary to defray all expenses and liabilities of Libertyville Township, be and the same are hereby appropriated for the town purposes of Libertyville Township, Lake County, Illinois, as hereinafter specified for the fiscal year beginning March 1, 2023 and ending February 29, 2024.


That the Township intends to accumulate funds in an amount not to exceed \$700,000.00 for the purposes of the reconstruction of the Casey Trail in Oak Openings. It is anticipated the funds will be spent by the end of 2025.

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

- Town Fund
- General Assistance Fund
- Open Space Maint. & Operating Fund
- Capital Projects Fund
- Town I.M.R.F. Fund
- Town Social Security Fund
- Town Insurance Fund

ADOPTED this 23rd day of May 2023, pursuant to a roll call vote by the Board of Trustees of Libertyville Township.

<u>AYE</u>	<u>NAY</u>	
X		 Kathleen M. O'Connor, Supervisor
✓		 Carol August, Trustee
✓		 Cathleen Dohrn, Trustee
✓		 Matthew Kovatch, Trustee
✓		 Terry A. White, Trustee

  
Anne Hansen, Libertyville Township Clerk

**RECEIVED**

**MAY 25 2023**

**LAKE COUNTY CLERK  
ANTHONY VEGA**

## LIBERTYVILLE TOWNSHIP

## FY24 BUDGET

3/1/23 - 2/28/24

ACCT. NO.	DESCRIPTION	PROPOSED BUDGET	FY23 BUDGET	FY23 ACTUAL
<b>TOWN FUND - REVENUE</b>				
01-3010	PROPERTY TAX	2,162,318	2,014,234	2,014,729
01-3090	PERSONAL PROPERTY REPLACEMENT TAX	47,717	47,717	330,214
01-3110	ADMINISTRATIVE FEES	1	1	-
01-3200	TIF SURPLUS	27,360	27,360	27,360
01-3730	INTEREST INCOME	200	200	629
01-3840	OTHER INCOME	3,000	3,000	18,846
01-3900	PROCEEDS ON SALE OF ASSETS	1	1	-
<b>*TOTAL</b>	<b>TOWN FUND</b>	<b>2,240,597</b>	<b>2,092,513</b>	<b>2,391,778</b>
<b>TOWN FUND - EXPENSES</b>				
<b>SUPERVISOR'S DIVISION - EXPENDITURES</b>				
01-4011	SALARY - SUPERVISOR	86,950	86,950	86,950
01-4021	SALARY - SUPERVISOR EMPLOYEES	400,000	350,000	282,093
01-4030	HEALTH INSURANCE-ELECTED OFFICIALS	110,000	115,000	108,247
01-4031	HEALTH INSURANCE-SUPERVISOR DEPT.	155,000	150,000	113,108
01-4041	SALARY - ROAD DISTRICT TREASURER	500	500	500
01-4051	SALARY - HIGHWAY COMMISSIONER	86,950	86,950	86,950
01-4061	SALARY - ASSESSOR	95,565	95,565	95,998
01-4071	SALARY - CLERK	25,473	25,473	25,743
01-4081	SALARY - TRUSTEES	16,800	16,800	16,800
01-4091	SALARY - SEASONAL EMPLOYEES	-	24,300	20,448
01-5051	ADMINISTRATIVE- AUDIT TOWN	13,000	12,500	12,500
01-5101	COMMUNITY SERVICES SUPPORT	100,000	100,000	99,670
01-5151	DUES - SUBSCRIPTIONS	6,500	6,500	7,013
01-5171	PROFESSIONAL SERVICES	200,000	200,000	135,610
01-5251	STORMWATER MANAGEMENT (SMC)	37,000	34,000	10,296
01-5301	POSTAGE	3,250	3,000	1,540
01-5351	PRINTING	3,000	2,500	4,425
01-5401	PUBLISHING - PUBLIC NOTICES	1,000	1,000	436
01-5431	SERVICES - BUILDING MAINTENANCE	15,000	15,000	10,210
01-5451	SERVICES - DATA	12,000	10,000	10,309
01-5501	SERVICES / MOSQUITO ABATEMENT	36,500	34,000	30,152
01-5551	SERVICES - LEGAL	15,000	15,000	9,875
01-5651	TELEPHONE	15,000	15,000	12,667
01-5751	TRAVEL - TRAINING	2,000	2,000	982
01-5801	UTILITIES	24,000	20,000	20,497
01-5851	WEBSITE / EDUCATION / MEDIA	5,000	6,000	1,961
01-6001	LEASED OFFICE EQUIPMENT	12,000	10,500	12,064
01-6051	SUPPLIES - OFFICE	6,500	6,500	10,662
01-6101	SUPPLIES - BUILDING	7,500	7,500	7,628
01-6151	SUPPLIES - EQUIPMENT	5,000	4,500	4,947
01-6201	SUPPLIES - GROUNDS	6,000	4,500	5,108
01-6251	SUPPLIES - VEHICLES	18,000	15,000	19,078
01-6731	SUPPLIES - UNIFORMS	4,000	4,000	3,007
01-6801	RENTAL - EQUIPMENT	6,500	6,500	-
01-7051	CAPITAL OUTLAY - TOWNSHIP GROUNDS	250,000	250,000	204,797
01-7101	PURCHASES - MAINTENANCE EQUIPMENT	40,000	40,000	27,450

ACCT. NO.	DESCRIPTION	PROPOSED BUDGET	FY23 BUDGET	FY23 ACTUAL
01-7111	PURCHASES - DATA EQUIPMENT	10,000	10,000	-
01-8051	CONTINGENCIES/TOWN OR G.A. MEDICAL	25,000	25,000	-
01-8101	MISCELLANEOUS EXPENSE	1,500	1,500	1,674
01-8150	TAX PAYMENTS - REAL ESTATE	1,300	-	1,207
01-8950	PERM. TRANS GENERAL ASSISTANCE FUND	165,000	110,000	150,000
01-8960	PERM. TRANS. TO IMRF FUND	130,000	125,000	75,000
01-8970	PERM. TRANS. TO SOCIAL SECURITY	70,000	65,000	65,000
01-8980	PERM. TRANS. TO INSURANCE	40,000	35,000	30,000
01-8990	PERM. TRAN TO CAPITAL PROJECTS FUND	100,000	100,000	50,000
<b>*TOTAL</b>	<b>SUPERVISOR'S DIVISION</b>	<b>2,363,788</b>	<b>2,248,638</b>	<b>1,872,609</b>
<b>ASSESSOR'S DIVISION - EXPENDITURES</b>				
01-4032	HEALTH INSURANCE - ASSESSOR DEPT.	155,000	155,000	112,910
01-4102	SALARIES - DEPUTY, CLERICAL	260,000	240,000	237,808
01-4312	TRAINING - ASSOCIATION FEES	8,000	8,000	3,244
01-5082	COMPUTER PROGRAMS - CONSULTING	20,000	20,000	17,417
01-5152	DUES - SUBSCRIPTIONS	500	2,000	88
01-5172	PROFESSIONAL SERVICES	10,000	10,000	-
01-5352	PRINTING - PUBLISHING	1,000	1,000	-
01-5382	SERVICES - EQUIPMENT	4,000	4,000	2,864
01-5552	SERVICES - LEGAL	10,000	10,000	1,540
01-5582	SERVICES - COMPUTER	5,000	5,000	5,235
01-5752	TRAVEL - ASSESSOR, DEPUTIES	2,000	2,000	36
01-5902	VEHICLE LEASE/MAINTENANCE	1,000	1,000	430
01-6052	SUPPLIES - OFFICE	5,000	5,000	1,798
01-6252	SUPPLIES - VEHICLES	500	500	61
01-7052	CAPITAL OUTLAY - EQUIPMENT	5,000	5,000	231
01-8052	CONTINGENCIES	1,000	1,000	-
01-8102	MISCELLANEOUS EXPENSE	1,000	1,000	169
<b>*TOTAL</b>	<b>ASSESSOR'S DIVISION</b>	<b>489,000</b>	<b>470,500</b>	<b>383,831</b>
<b>TOTAL TOWN FUND EXPENDITURES</b>		<b>2,852,788</b>	<b>2,719,138</b>	<b>2,256,440</b>

<b>TOWN FUND RECAP:</b>	
Actual 3/01/2023 Fund Balance	<b>1,327,010</b>
Projected Revenues	<b>2,240,597</b>
<b>Total</b>	<b>3,567,607</b>
Less Projected Expenditures	<b>2,852,788</b>
<b>Projected 2/28/2024 Fund Balance</b>	<b>714,819</b>

<b>GENERAL ASSISTANCE FUND - REVENUE</b>				
02-3010	PROPERTY TAX	5,000	10,027	9,989
02-3500	G.A. REIMBURSEMENTS	1	1	-
02-3730	INTEREST INCOME	1	1	-
02-3950	PERM. TRANS. FROM TOWN FUND	165,000	150,000	150,000
<b>*TOTAL</b>	<b>GENERAL ASSISTANCE FUND</b>	<b>170,002</b>	<b>160,029</b>	<b>159,989</b>

<b>GENERAL ASSISTANCE FUND - EXPENDITURES</b>				
02-4000	SALARIES - G.A. EMPLOYEES	70,000	60,000	57,893
02-4030	HEALTH INSURANCE - G.A.	28,100	27,000	27,640

<b>ACCT. NO.</b>	<b>DESCRIPTION</b>	<b>PROPOSED BUDGET</b>	<b>FY23 BUDGET</b>	<b>FY23 ACTUAL</b>
02-5051	ADMINISTRATIVE - AUDIT	1,500	1,500	-
02-5270	CATASTROPHIC INSURANCE	3,500	3,500	2,650
02-5750	TRAVEL - TRAINING	500	500	65
02-8100	MISCELLANEOUS EXPENSE	500	500	273
02-9001	VISUAL GA SOFTWARE	1	1	-
02-9870	HOME RELIEF	55,000	55,000	25,806
02-9880	211 FUNDING	15,000	15,000	15,000
02-9900	LAKE COUNTY COVID GRANT	-	1	-
<b>**TOTAL</b>	<b>GENERAL ASSISTANCE FUND</b>	<b>174,101</b>	<b>163,002</b>	<b>129,327</b>

<b>GENERAL ASSISTANCE FUND RECAP</b>	
Actual 3/01/2023 Fund Balance	<b>36,804</b>
Projected Revenues	<b>170,002</b>
Total	<b>206,806</b>
Less Projected Expenditures	<b>174,101</b>
Projected 2/28/2024 Fund Balance	<b>32,705</b>

<b>OPEN SPACE MAINT. &amp; OPERATING FUND - REVENUE</b>				
03-3070	FARM RENTAL	30,000	30,000	112,934
03-3120	SOCCER COMPLEX REPAYMENT	10	10	10
03-3250	GRANTS	100	100	10,000
03-3730	INTEREST INCOME	1	1	976
03-3740	ATKINSON WETLAND BANK	1	-	-
03-3840	OTHER INCOME	1	-	390
<b>*TOTAL</b>	<b>OPEN SPACE MAINT. &amp; OPERATING FUND</b>	<b>30,113</b>	<b>30,111</b>	<b>124,310</b>

<b>OPEN SPACE MAINT. &amp; OPERATING FUND - EXPENDITURES</b>				
03-5070	LAND MANAGEMENT	200,000	200,000	40,295
03-5080	CASEY ROAD LAND MANAGEMENT	26,000	26,000	-
03-5085	DONNELLY PRAIRIES/OAKS WET. MITIGATION BANK	300,000	300,000	-
03-5090	Rt. 45 PARCEL RESTORATION PROJECT	200,000	200,000	-
03-5091	Kildare COMED Grant Project	40,000	-	-
03-5350	PUBLICATIONS-OPEN SPACE INFORMATION	2,500	2,500	-
03-5400	PUBLISHING - PUBLIC NOTICES	300	300	-
03-5950	VOLUNTEER SUPPORT	1,000	1,000	229
03-6150	SUPPLIES - BUILDING	-	-	231
03-6150	SUPPLIES - EQUIPMENT	7,000	7,000	3,549
03-6170	SUPPLIES - HERBICIDE	10,000	10,000	14,345
03-6190	SUPPLIES - LANDSCAPE	15,000	15,000	261
03-6210	SUPPLIES - SIGNAGE	5,000	5,000	2,840
03-6220	SUPPLIES - TRAILS	5,000	5,000	2,814
03-7100	PURCHASES - EQUIPMENT	50,000	50,000	18,519
03-7110	PURCHASES - OFFICE EQUIPMENT	500	500	-
03-8050	CONTINGENCIES	9,000	9,000	12

<u>ACCT. NO.</u>	<u>DESCRIPTION</u>	<b>PROPOSED BUDGET</b>	<b>FY23 BUDGET</b>	<b>FY23 ACTUAL</b>
03-8100	MISCELLANEOUS EXPENSE	5,000	5,000	-
03-8150	TAX PAYMENTS - DRAINAGE	3,000	3,000	-
03-8200	TAX PAYMENTS - REAL ESTATE	3,000	3,000	-
<b>**TOTAL</b>	<b>OPEN SPACE MAINT. &amp; OPERATING FUND</b>	<b>882,300</b>	<b>842,300</b>	<b>83,097</b>

<b>OPEN SPACE FUND RECAP</b>	
Actual 3/01/2023 Fund Balance	<b>2,106,566</b>
Projected Revenues	<b>30,113</b>
<b>Total</b>	<b>2,136,679</b>
Less Projected Expenditures	<b>882,300</b>
<b>Projected 2/28/2024 Fund Balance</b>	<b>1,254,379</b>

<b>CAPITAL PROJECTS FUND - REVENUE</b>				
08-3730	INTEREST INCOME	1	-	98
08-3840	PERM. TRANS. FROM TOWN FUND	100,000	5,000	-
<b>*TOTAL</b>	<b>CAPITAL PROJECTS FUND</b>	<b>100,001</b>	<b>100,000</b>	<b>98</b>

<b>CAPITAL PROJECTS FUND - EXPENDITURES</b>				
08-8100	MISCELLANEOUS EXPENSE	1,000	-	-
<b>**TOTAL</b>	<b>CAPITAL PROJECTS FUND</b>	<b>1,000</b>	<b>-</b>	<b>-</b>

<b>CAPITAL PROJECTS FUND RECAP</b>	
Actual 3/01/2023 Fund Balance	<b>196,653</b>
Projected Revenues	<b>100,001</b>
<b>Total</b>	<b>296,654</b>
Less Projected Expenditures	<b>1,000</b>
<b>Projected 2/28/2024 Fund Balance</b>	<b>295,654</b>

ACCT. NO.	DESCRIPTION	PROPOSED BUDGET	FY23 BUDGET	FY23 ACTUAL
<b>TOWN IMRF FUND - REVENUE</b>				
24-3010	PROPERTY TAX	5,000	5,016	5,031
24-3090	PERSONAL PROPERTY REPLACEMENT TAX	1	1	-
24-3730	INTEREST INCOME	1	1	-
24-3960	PERM. TRANS. FROM TOWN FUND	130,000	125,000	75,000
<b>*TOTAL</b>	<b>TOWN IMRF FUND</b>	<b>135,002</b>	<b>130,018</b>	<b>80,031</b>
<b>TOWN IMRF FUND - EXPENDITURES</b>				
24-8001	IMRF EXPENSE - SUPERVISOR DEPT.	80,000	80,000	52,548
24-8002	IMRF EXPENSE - ELECTED OFFICIALS	10,000	10,000	-
24-8003	IMRF EXPENSE - ASSESSOR DEPT.	20,000	20,000	-
24-8004	IMRF EXPENSE - G.A. DEPT.	10,000	10,000	-
24-00-800-05	IMRF EXPENSE - OPEN SPACE DEPT.	1	1	-
24-8050	CONTINGENCIES	10	10	-
<b>**TOTAL</b>	<b>TOWN IMRF FUND</b>	<b>120,011</b>	<b>120,011</b>	<b>52,548</b>

<b>TOWN IMRF FUND RECAP</b>	
Actual 3/01/2023 Fund Balance	<b>28,436</b>
Projected Revenues	<b>135,002</b>
<b>Total</b>	<b>163,438</b>
Less Projected Expenditures	<b>120,011</b>
Projected 2/28/2024 Fund Balance	<b>43,427</b>

<b>TOWN SOCIAL SECURITY FUND - REVENUE</b>				
25-3010	PROPERTY TAX	5,000	10,027	9,988
25-3090	PERSONAL PROPERTY REPLACEMENT TAX	-	1	-
25-3730	INTEREST INCOME	1	1	-
25-3970	PERM. TRANS. FROM TOWN FUND	70,000	65,000	65,000
<b>*TOTAL</b>	<b>TOWN SOCIAL SECURITY FUND</b>	<b>75,001</b>	<b>75,029</b>	<b>74,988</b>

<b>TOWN SOCIAL SECURITY FUND - EXPENDITURES</b>				
25-8031	FICA/MEDICARE - SUPERVISOR DEPT.	55,000	55,000	66,459
25-8032	FICA/MEDICARE - ELECTED OFFICIALS	8,000	8,000	-
25-8033	FICA/MEDICARE - ASSESSOR DEPT..	5,000	5,000	-
25-8034	FICA/MEDICARE - G.A. DEPT.	3,000	3,000	-
25-8050	CONTINGENCIES	10	10	-
<b>**TOTAL</b>	<b>TOWN SOCIAL SECURITY FUND</b>	<b>71,010</b>	<b>71,010</b>	<b>66,459</b>

<b>TOWN SOCIAL SEC. FUND RECAP</b>	
Actual 3/01/2023 Fund Balance	<b>8,721</b>
Projected Revenues	<b>75,001</b>
<b>Total</b>	<b>83,722</b>
Less Projected Expenditures	<b>71,010</b>
Projected 2/28/2024 Fund Balance	<b>12,712</b>

<b>TOWN INSURANCE FUND - REVENUE</b>				
40-3010	PROPERTY TAX	5,000	10,000	9,992
40-3090	PERSONAL PROPERTY REPLACEMENT TAX	1	1	-



<u>ACCT. NO.</u>	<u>DESCRIPTION</u>	<b>PROPOSED BUDGET</b>	<b>FY23 BUDGET</b>	<b>FY23 ACTUAL</b>
40-3730	INTEREST INCOME	1	1	-
40-3840	OTHER INCOME	1	1	-
40-3980	PERM. TRANS. FROM TOWN FUND	40,000	35,000	30,000
<b>*TOTAL</b>	<b>TOWN INSURANCE FUND</b>	<b>45,003</b>	<b>45,003</b>	<b>39,992</b>
<b>TOWN INSURANCE FUND - EXPENDITURES</b>				
40-5050	ADMINISTRATIVE - AUDIT	100	100	-
40-5270	INSURANCE - GENERAL	35,000	35,000	26,125
40-5290	INSURANCE - UNEMPLOYMENT	11,000	11,000	10,964
40-5550	SERVICES - LEGAL	1,000	1,000	-
40-8050	CONTINGENCIES	1,000	1,000	-
40-8100	MISCELLANEOUS EXPENSE	500	500	-
<b>**TOTAL</b>	<b>TOWN INSURANCE FUND</b>	<b>48,600</b>	<b>48,600</b>	<b>37,089</b>

<b>TOWN INSURANCE FUND RECAP</b>	
Actual 3/01/2023 Fund Balance	<b>10,093</b>
Projected Revenues	<b>45,003</b>
<b>Total</b>	<b>55,096</b>
Less Projected Expenditures	<b>48,600</b>
Projected 2/28/2024 Fund Balance	<b>6,496</b>



4.10.23