



**BUDGET AND APPROPRIATION ORDINANCE
LIBERTYVILLE TOWNSHIP
2020-R-5**

An ordinance appropriating for all town purposes for Libertyville Township, Lake County, Illinois, for the fiscal year beginning March 1, 2020 and ending February 28, 2021.

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, 2020 and ending February 28, 2021.

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 2024.

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 28th day of May 2020, pursuant to a roll call vote by the Board of Trustees of Libertyville Township.

<u>AYE</u>	<u>NAY</u>	
		Kathleen M. O'Connor, Supervisor
		Carol August, Trustee
		Matthew Kovatch, Trustee
		David Nield, Trustee
		Terry A. White, Trustee

Anne Hansen, Libertyville Township Clerk

LIBERTYVILLE TOWNSHIP

FY20 BUDGET

3/1/20 - 2/28/21

ACCT. NO.	DESCRIPTION	PROPOSED BUDGET	FY20 BUDGET	FY20 ACTUAL
	TOWN FUND - REVENUE			
01-3010	PROPERTY TAX	1,852,286.15	1,723,510.00	1,719,383.75
01-3090	PERSONAL PROPERTY REPLACEMENT TAX	25,000.00	25,000.00	81,345.35
01-3110	ADMINISTRATIVE FEES	200.00	200.00	-
01-3200	TIF SURPLUS	15,000.00	22,000.00	23,373.09
01-3730	INTEREST INCOME	200.00	200.00	6,081.71
01-3840	OTHER INCOME	3,000.00	6,815.00	3,708.65
01-3900	PROCEEDS ON SALE OF ASSETS	-	-	-
*TOTAL	TOWN FUND	1,895,686.15	1,777,725.00	1,833,892.55
	TOWN FUND - EXPENSES			
	SUPERVISOR'S DIVISION - EXPENDITURES			
01-4011	SALARY - SUPERVISOR	86,950.00	86,518.00	86,428.28
01-4021	SALARY - SUPERVISOR EMPLOYEES	323,000.00	323,000.00	304,787.05
01-4041	SALARY - ROAD DISTRICT TREASURER	500.00	500.00	-
01-4051	SALARY - HIGHWAY COMMISSIONER	86,950.00	86,518.00	86,548.28
01-4061	SALARY - ASSESSOR	95,565.00	95,089.00	91,644.02
01-4071	SALARY - CLERK	25,743.00	25,615.00	25,588.51
01-4081	SALARY - TRUSTEES	16,800.00	16,800.00	16,800.00
01-4091	SALARY - SEASONAL EMPLOYEES	100.00	25,000.00	19,563.00
01-4031	HEALTH INSURANCE-SUPERVISOR DEPT.	120,000.00	130,000.00	115,789.40
01-4030	HEALTH INSURANCE-ELECTED OFFICIALS	95,000.00	90,000.00	88,342.93
01-5251	STORMWATER MANAGEMENT (SMC)	24,000.00	24,000.00	17,718.75
01-5051	ADMINISTRATIVE- AUDIT TOWN	12,000.00	12,000.00	12,000.00
01-5101	COMMUNITY SERVICES SUPPORT	100,000.00	100,000.00	101,671.00
01-5151	DUES - SUBSCRIPTIONS	3,800.00	3,500.00	3,708.85
01-5171	PROFESSIONAL SERVICES	150,000.00	120,000.00	115,336.95
01-5201	TRANSPORTATION	5,000.00	6,500.00	1,083.18
01-8950	PERM. TRANS GENERAL ASSISTANCE FUND	110,000.00	110,000.00	95,000.00
01-8960	PERM. TRANS. TO IMRF FUND	65,000.00	70,000.00	63,000.00
01-8970	PERM. TRANS. TO SOCIAL SECURITY	30,000.00	30,000.00	15,000.00
01-8980	PERM. TRANS. TO INSURANCE	5,000.00	5,000.00	3,000.00
01-8990	PERM. TRANS. TO CAPITAL PROJECTS FUND	1,000.00	5,000.00	-
01-5301	POSTAGE	3,000.00	3,100.00	2,435.21
01-5351	PRINTING	2,500.00	3,500.00	1,798.11
01-5401	PUBLISHING - PUBLIC NOTICES	1,000.00	1,500.00	555.45
01-5431	SERVICES - BUILDING MAINTENANCE	15,000.00	12,000.00	13,760.48
01-5451	SERVICES - DATA	20,000.00	35,000.00	47,557.78
01-5501	SERVICES / MOSQUITO ABATEMENT	36,000.00	36,000.00	26,795.00
01-5551	SERVICES - LEGAL	10,000.00	20,000.00	3,878.75
01-5651	TELEPHONE	15,000.00	20,000.00	12,719.18
01-5751	TRAVEL - TRAINING	2,500.00	3,750.00	2,172.34
01-5801	UTILITIES	20,000.00	20,000.00	17,628.18
01-5851	WEBSITE / EDUCATION / MEDIA	6,000.00	5,000.00	5,542.50
01-6001	LEASED OFFICE EQUIPMENT	10,500.00	11,000.00	9,473.72

ACCT. NO.	DESCRIPTION	PROPOSED BUDGET	FY20 BUDGET	FY20 ACTUAL
01-6051	SUPPLIES - OFFICE	6,000.00	10,000.00	5,193.52
01-6101	SUPPLIES - BUILDING	7,500.00	7,800.00	5,440.24
01-6151	SUPPLIES - EQUIPMENT	4,000.00	2,500.00	3,864.06
01-6201	SUPPLIES - GROUNDS	4,500.00	4,000.00	3,072.38
01-6251	SUPPLIES - VEHICLES	10,500.00	10,000.00	10,166.14
01-6731	SUPPLIES - UNIFORMS	4,000.00	5,000.00	3,710.85
01-6801	RENTAL - EQUIPMENT	200.00	4,500.00	910.00
01-7051	CAPITAL OUTLAY - TOWNSHIP GROUNDS	240,000.00	50,000.00	1,160.00
01-7101	PURCHASES - MAINTENANCE EQUIPMENT	5,000.00	10,000.00	-
01-7111	PURCHASES - DATA EQUIPMENT	10,000.00	15,000.00	6,495.00
01-8051	CONTINGENCIES/TOWN OR G.A. MEDICAL	25,000.00	25,000.00	-
01-8101	MISCELLANEOUS EXPENSE	1,500.00	2,000.00	1,183.69
*TOTAL	SUPERVISOR'S DIVISION	1,816,108.00	1,681,690.00	1,448,522.78
	ASSESSOR'S DIVISION - EXPENDITURES			
01-4102	SALARIES - DEPUTY, CLERICAL	200,000.00	240,000.00	157,633.34
01-4032	HEALTH INSURANCE - ASSESSOR DEPT.	110,000.00	140,000.00	102,556.95
01-5082	COMPUTER PROGRAMS - CONSULTING	22,000.00	18,000.00	17,243.57
01-5152	DUES - SUBSCRIPTIONS	2,500.00	2,500.00	1,475.08
01-5302	POSTAGE	200.00	200.00	-
01-5352	PRINTING - PUBLISHING	1,000.00	1,000.00	-
01-5172	PROFESSIONAL SERVICES	7,000.00	7,000.00	-
01-5382	SERVICES - EQUIPMENT	4,500.00	4,500.00	177.14
01-5552	SERVICES - LEGAL	5,000.00	3,400.00	540.00
01-5582	SERVICES - TERMINAL	10,000.00	14,000.00	7,989.95
01-5652	TELEPHONE	-	2,400.00	65.51
01-4312	TRAINING - ASSOCIATION FEES	10,000.00	6,400.00	2,817.61
01-5752	TRAVEL - ASSESSOR, DEPUTIES	2,400.00	2,400.00	553.02
01-5902	VEHICLE LEASES	3,400.00	3,400.00	3,347.40
01-6052	SUPPLIES - OFFICE	5,000.00	5,000.00	2,550.98
01-6252	SUPPLIES - VEHICLES	500.00	700.00	164.47
01-7052	CAPITAL OUTLAY - EQUIPMENT	6,000.00	6,000.00	743.62
01-8052	CONTINGENCIES	1,000.00	1,000.00	-
01-8102	MISCELLANEOUS EXPENSE	1,000.00	1,000.00	100.00
*TOTAL	ASSESSOR'S DIVISION	391,500.00	458,900.00	297,958.64
	TOTAL TOWN FUND EXPENDITURES	2,207,608.00	2,140,590.00	1,746,481.42
TOWN FUND RECAP:				
	Actual 3/01/2020 Fund Balance	584,230.00		
	Projected Revenues	1,895,686.15		
	Total	2,479,916.15		
	Less Projected Expenditures	2,207,608.00		
	Projected 2/28/2021 Fund Balance	272,308.15		
	GENERAL ASSISTANCE FUND - REVENUE			
02-3010	PROPERTY TAX	25,000.00	49,676.00	49,040.72
02-3090	REPLACEMENT TAXES			19,201.62

ACCT. NO.	DESCRIPTION	PROPOSED BUDGET	FY20 BUDGET	FY20 ACTUAL
02-3730	INTEREST INCOME	30.00	30.00	-
02-3500	G.A. REIMBURSEMENTS	1.00	1.00	-
02-3950	PERM. TRANS. FROM TOWN FUND	110,000.00	110,000.00	95,000.00
*TOTAL	GENERAL ASSISTANCE FUND	135,031.00	159,707.00	163,242.34
	GENERAL ASSISTANCE FUND - EXPENDITURES			
02-4000	SALARIES - G.A. EMPLOYEES	75,000.00	95,000.00	80,265.41
02-4030	HEALTH INSURANCE - G.A.	30,000.00	35,000.00	33,469.95
02-5051	ADMINISTRATIVE - AUDIT	1,500.00	1,350.00	1,350.00
02-5270	CATASTROPHIC INSURANCE	3,500.00	3,500.00	2,650.00
02-5750	TRAVEL - TRAINING	600.00	500.00	500.73
02-8100	MISCELLANEOUS EXPENSE	500.00	500.00	470.99
02-9001	VISUAL GA SOFTWARE	1.00	1.00	-
02-9870	HOME RELIEF	55,000.00	55,000.00	23,467.44
**TOTAL	GENERAL ASSISTANCE FUND	166,101.00	190,851.00	142,174.52
	GENERAL ASSISTANCE FUND RECAP			
	Actual 3/01/2020 Fund Balance	38,970.00		
	Projected Revenues	135,031.00		
	Total	174,001.00		
	Less Projected Expenditures	166,101.00		
	Projected 2/28/2021 Fund Balance	7,900.00		
	OPEN SPACE MAINT. & OPERATING FUND - REVENUE			
03-3070	FARM RENTAL	30,000.00	30,000.00	61,722.58
03-3120	SOCCER COMPLEX REPAYMENT	10.00	10.00	-
03-3250	GRANTS	1,000.00	6,000.00	120,000.00
03-325-00	OTHER INCOME	1.00	-	2,544.44
03-3730	INTEREST INCOME	1.00	700.00	-
03-3740	ATKINSON WETLAND BANK	-	-	-
03-3840	OTHER INCOME	1.00	5,000.00	-
*TOTAL	OPEN SPACE MAINT. & OPERATING FUND	31,013.00	41,710.00	184,267.02

ACCT. NO.	DESCRIPTION	PROPOSED BUDGET	FY20 BUDGET	FY20 ACTUAL
OPEN SPACE MAINT. & OPERATING FUND - EXPENDITURES				
03-5070	LAND MANAGEMENT	200,000.00	200,000.00	68,276.49
03-5080	CASEY ROAD LAND MANAGEMENT	250,000.00	200,000.00	279,328.59
03-5085	RT. 45 WETLAND MITIGATION PROJECT	200,000.00		
03-5350	PUBLICATIONS-OPEN SPACE INFORMATION	2,500.00	2,500.00	-
03-5400	PUBLISHING - PUBLIC NOTICES	300.00	300.00	-
03-5950	VOLUNTEER SUPPORT	1,500.00	1,500.00	257.91
03-6150	SUPPLIES - EQUIPMENT	7,000.00	4,000.00	6,644.40
03-6170	SUPPLIES - HERBICIDE	8,000.00	7,500.00	4,100.22
03-6190	SUPPLIES - LANDSCAPE	15,500.00	15,500.00	655.39
03-6210	SUPPLIES - SIGNAGE	5,000.00	7,000.00	-
03-6220	SUPPLIES - TRAILS	19,000.00	26,500.00	6,777.18
03-7100	PURCHASES - EQUIPMENT	75,000.00	85,000.00	36,382.99
03-7110	PURCHASES - OFFICE EQUIPMENT	500.00	500.00	-
03-8050	CONTINGENCIES	9,000.00	9,000.00	-
03-8100	MISCELLANEOUS EXPENSE	5,000.00	5,000.00	116.31
03-8150	TAX PAYMENTS - DRAINAGE	3,000.00	3,000.00	-
03-8200	TAX PAYMENTS - REAL ESTATE	5,000.00	15,000.00	1,075.72
**TOTAL	OPEN SPACE MAINT. & OPERATING FUND	806,300.00	582,300.00	403,615.20
OPEN SPACE FUND RECAP				
	Actual 3/01/2020 Fund Balance	2,426,831.00		
	Projected Revenues	31,013.00		
	Total	2,457,844.00		
	Less Projected Expenditures	806,300.00		
	Projected 2/28/2021 Fund Balance	1,651,544.00		

ACCT. NO.	DESCRIPTION	PROPOSED BUDGET	FY20 BUDGET	FY20 ACTUAL
CAPITAL PROJECTS FUND - REVENUE				
08-3730	INTEREST INCOME	1.00		23.58
08-3840	PERM. TRANS. FROM TOWN FUND	2,500.00	5,000.00	-
*TOTAL	CAPITAL PROJECTS FUND	2,501.00	5,000.00	23.58
CAPITAL PROJECTS FUND - EXPENDITURES				
08-8100	MISCELLANEOUS EXPENSE	10.00	10.00	-
**TOTAL	CAPITAL PROJECTS FUND	10.00	10.00	-
CAPITAL PROJECTS FUND RECAP				
	Actual 3/01/2020 Fund Balance	165,978.00		
	Projected Revenues	2,501.00		
	Total	168,479.00		
	Less Projected Expenditures	10.00		
	Projected 2/28/2021 Fund Balance	168,469.00		
TOWN IMRF FUND - REVENUE				
24-3010	PROPERTY TAX	25,000.00	49,676.00	49,490.00
24-3090	PERSONAL PROPERTY REPLACEMENT TAX	100.00	100.00	-
24-3730	INTEREST INCOME	-	-	-
24-3960	PERM. TRANS. FROM TOWN FUND	65,000.00	70,000.00	63,000.00
*TOTAL	TOWN IMRF FUND	90,100.00	119,776.00	112,490.00
TOWN IMRF FUND - EXPENDITURES				
24-8001	IMRF EXPENSE - SUPERVISOR DEPT.	50,000.00	63,000.00	38,613.64
24-8002	IMRF EXPENSE - ELECTED OFFICIALS	10,000.00	28,000.00	2,746.26
24-8003	IMRF EXPENSE - ASSESSOR DEPT.	28,000.00	35,000.00	16,110.92
24-8004	IMRF EXPENSE - G.A. DEPT.	10,000.00	10,000.00	4,775.53
24-00-800-05	IMRF EXPENSE - OPEN SPACE DEPT.	1.00	2,000.00	-
24-8050	CONTINGENCIES	-	-	-
**TOTAL	TOWN IMRF FUND	98,001.00	138,000.00	62,246.35
TOWN IMRF FUND RECAP				
	Actual 3/01/2020 Fund Balance	24,725.00		
	Projected Revenues	90,100.00		
	Total	114,825.00		
	Less Projected Expenditures	98,001.00		
	Projected 2/28/2021 Fund Balance	16,824.00		

ACCT. NO.	DESCRIPTION	PROPOSED BUDGET	FY20 BUDGET	FY20 ACTUAL
	TOWN SOCIAL SECURITY FUND - REVENUE			
25-3010	PROPERTY TAX	25,000.00	49,676.00	48,591.11
25-3090	PERSONAL PROPERTY REPLACEMENT TAX	100.00	-	-
25-3730	INTEREST INCOME	-	-	-
25-3970	PERM. TRANS. FROM TOWN FUND	35,000.00	30,000.00	15,000.00
*TOTAL	TOWN SOCIAL SECURITY FUND	60,100.00	79,676.00	63,591.11
	TOWN SOCIAL SECURITY FUND - EXPENDITURES			
25-8031	FICA/MEDICARE - SUPERVISOR DEPT.	45,000.00	50,000.00	39,874.44
25-8032	FICA/MEDICARE - ELECTED OFFICIALS	7,500.00	11,000.00	1,285.24
25-8033	FICA/MEDICARE - ASSESSOR DEPT..	20,000.00	20,000.00	18,158.92
25-8034	FICA/MEDICARE - G.A. DEPT.	6,000.00	10,000.00	4,243.28
25-8050	CONTINGENCIES	1.00	2,000.00	-
**TOTAL	TOWN SOCIAL SECURITY FUND	78,501.00	93,000.00	63,561.88
	TOWN SOCIAL SEC. FUND RECAP			
	Actual 3/01/2020 Fund Balance	26,398.00		
	Projected Revenues	60,100.00		
	Total	86,498.00		
	Less Projected Expenditures	78,501.00		
	Projected 2/28/2021 Fund Balance	7,997.00		

ACCT. NO.	DESCRIPTION	PROPOSED BUDGET	FY20 BUDGET	FY20 ACTUAL
	TOWN INSURANCE FUND - REVENUE			
40-3010	PROPERTY TAX	25,000.00	24,853.00	24,535.29
40-3980	PERM. TRANS. FROM TOWN FUND	5,000.00	5,000.00	3,000.00
40-3090	PERSONAL PROPERTY REPLACEMENT TAX	1.00	1.00	-
40-3730	INTEREST INCOME	-	-	-
40-3840	OTHER INCOME	-	-	6,815.00
*TOTAL	TOWN INSURANCE FUND	30,001.00	29,854.00	34,350.29
	TOWN INSURANCE FUND - EXPENDITURES			
40-5050	ADMINISTRATIVE - AUDIT	1,400.00	1,350.00	1,300.00
40-5270	INSURANCE - GENERAL	35,000.00	35,000.00	27,226.00
40-5290	INSURANCE - UNEMPLOYMENT	2,500.00	3,000.00	426.12
40-5550	SERVICES - LEGAL	1,000.00	1,000.00	-
40-8050	CONTINGENCIES	1,000.00	1,000.00	-
40-8100	MISCELLANEOUS EXPENSE	1,000.00	1,000.00	-
**TOTAL	TOWN INSURANCE FUND	41,900.00	42,350.00	28,952.12
	TOWN INSURANCE FUND RECAP			
	Actual 3/01/2020 Fund Balance	33,064.00		
	Projected Revenues	30,001.00		
	Total	63,065.00		
	Less Projected Expenditures	41,900.00		
	Projected 2/28/2021 Fund Balance	21,165.00		