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LAKE COUNTY CLERK

ANTHONY VEGA

MAY 30 2025

**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, Sari Hurtig, 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, 2025, and ending February 28, 2026, as adopted this 27th day of May 2025.

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 27th day of May 2025.


Sari Hurtig, Libertyville Township Clerk


Kathleen M. O'Connor, Libertyville Township Supervisor

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ANTHONY VEGA

MAY 30 2025

**BUDGET AND APPROPRIATION ORDINANCE
LIBERTYVILLE TOWNSHIP
2025-R-7**

An ordinance appropriating for all town purposes for Libertyville Township, Lake County, Illinois, for the fiscal year beginning March 1, 2025 and ending February 28, 2026.

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, 2025 and ending February 28, 2026.

That the Township intends to accumulate funds in an amount not to exceed \$850,000.00 for the purposes of restoration of the Route 45 Property and other expenses related to the long-term maintenance of the Open Space District. It is anticipated the funds will be spent by the end of 2030. 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 Maintenance & Operating Fund
Capital Projects Fund
Town I.M.R.F. Fund
Town Social Security Fund
Town Insurance Fund

ADOPTED this 27th day of May 2025, pursuant to a roll call vote by the Board of Trustees of Libertyville Township.

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

Sari Hurtig
Sari Hurtig, Libertyville Township Clerk

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ANTHONY VEGA
MAY 30 2025

LIBERTYVILLE TOWNSHIP
FY26 BUDGET
3/1/25 - 2/28/26

ACCT. NO.	DESCRIPTION	PROPOSED BUDGET	FY25 BUDGET	FY25 ACTUAL
TOWN FUND - REVENUE				
01-3010	PROPERTY TAX	2,372,392	2,284,662	2,283,450
01-3070	RENTALS	1	-	-
01-3090	PERSONAL PROPERTY REPLACEMENT TAX	50,000	47,717	147,094
01-3110	ADMINISTRATIVE FEES	1	1	-
01-3200	TIF SURPLUS	1	15,000	-
01-3730	INTEREST INCOME	200	200	90,639
01-3250	MISCELLANEOUS INCOME	1	-	-
01-3840	OTHER INCOME	1	3,000	6,668
01-3900	PROCEEDS ON SALE OF ASSETS	1	1	-
*TOTAL	TOWN FUND	2,422,598	2,350,581	2,527,851
TOWN FUND - EXPENSES				
SUPERVISOR'S DIVISION - EXPENDITURES				
01-4011	SALARY - SUPERVISOR	93,472	86,950	87,094
01-4021	SALARY - SUPERVISOR EMPLOYEES	456,000	400,000	404,149
01-4030	HEALTH INSURANCE-ELECTED OFFICIALS	150,000	135,000	116,820
01-4031	HEALTH INSURANCE-SUPERVISOR DEPT.	175,000	165,000	159,107
01-4041	SALARY - ROAD DISTRICT TREASURER	1,000	500	500
01-4051	SALARY - HIGHWAY COMMISSIONER	98,500	86,950	86,230
01-4061	SALARY - ASSESSOR	102,732	95,565	95,565
01-4071	SALARY - CLERK	15,000	25,743	25,743
01-4081	SALARY - TRUSTEES	18,060	16,800	16,800
01-5051	ADMINISTRATIVE- AUDIT TOWN	14,500	13,500	11,500
01-5101	COMMUNITY SERVICES SUPPORT	100,000	100,000	99,560
01-5151	DUES - SUBSCRIPTIONS	8,200	8,200	7,595
01-5171	PROFESSIONAL SERVICES	325,000	300,000	136,680
01-5251	STORMWATER MANAGEMENT (SMC)	20,000	25,000	13,027
01-5301	POSTAGE	3,250	3,250	2,033
01-5351	PRINTING	3,250	3,000	2,743
01-5401	PUBLISHING - PUBLIC NOTICES	1,200	1,200	330
01-5431	SERVICES - BUILDING MAINTENANCE	26,000	25,000	24,684
01-5451	SERVICES - DATA	10,000	13,500	4,539
01-5501	SERVICES / MOSQUITO ABATEMENT	38,000	36,500	36,060
01-5551	SERVICES - LEGAL	15,000	15,000	4,554
01-5651	TELEPHONE	16,500	15,000	15,511
01-5751	TRAVEL - TRAINING	10,000	6,000	3,164
01-5801	UTILITIES	26,000	24,000	20,598
01-5851	WEBSITE / EDUCATION / MEDIA	15,000	9,000	22,295
01-5950	VOLUNTEER SUPPORT	1,000	1,750	528
01-6001	LEASED OFFICE EQUIPMENT	10,000	10,000	8,800
01-6051	SUPPLIES - OFFICE	9,000	9,000	8,874
01-6101	SUPPLIES - BUILDING	13,500	13,500	4,621
01-6151	SUPPLIES - EQUIPMENT	7,500	5,000	6,570
01-6201	SUPPLIES - GROUNDS	6,500	5,500	4,592
01-6251	SUPPLIES - VEHICLES	35,000	24,000	19,920
01-6731	SUPPLIES - UNIFORMS	4,500	4,500	3,611
01-6801	RENTAL - EQUIPMENT	10,000	10,000	5,914

ACCT. NO.	DESCRIPTION	PROPOSED BUDGET	FY25 BUDGET	FY25 ACTUAL
01-7051	CAPITAL OUTLAY - TOWNSHIP GROUNDS	50,000	90,000	30,911
01-7101	PURCHASES - MAINTENANCE EQUIPMENT	185,000	120,000	10,241
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	3,041
01-8150	TAX PAYMENTS - REAL ESTATE	2,000	1,300	1,385
01-8950	PERM. TRANS GENERAL ASSISTANCE FUND	150,000	165,000	100,000
01-8960	PERM. TRANS. TO IMRF FUND	100,000	130,000	75,000
01-8970	PERM. TRANS. TO SOCIAL SECURITY	85,000	85,000	85,000
01-8980	PERM. TRANS. TO INSURANCE	25,000	40,000	15,000
01-8990	PERM. TRAN TO CAPITAL PROJECTS FUND	100,000	100,000	100,000
*TOTAL	SUPERVISOR'S DIVISION	2,572,164	2,461,708	1,880,888
ASSESSOR'S DIVISION - EXPENDITURES				
01-4032	HEALTH INSURANCE - ASSESSOR DEPT.	155,000	155,000	102,926
01-4102	SALARIES - DEPUTY, CLERICAL	275,000	260,000	267,000
01-4312	TRAINING - ASSOCIATION FEES	8,000	8,000	2,866
01-5082	COMPUTER PROGRAMS - CONSULTING	20,000	20,000	19,227
01-5172	PROFESSIONAL SERVICES	10,000	10,000	-
01-5352	PRINTING - PUBLISHING	1,000	1,000	-
01-5382	SERVICES - EQUIPMENT	4,000	4,000	864
01-5552	SERVICES - LEGAL	10,000	10,000	
01-5582	SERVICES - COMPUTER	5,000	5,000	3,569
01-5752	TRAVEL - ASSESSOR, DEPUTIES	1,000	2,000	140
01-5902	VEHICLE LEASE/MAINTENANCE	1,000	1,000	-
01-6052	SUPPLIES - OFFICE	5,000	5,000	992
01-6252	SUPPLIES - VEHICLES	1,000	500	199
01-7052	CAPITAL OUTLAY - EQUIPMENT	5,000	5,000	3,304
01-8052	CONTINGENCIES	1,000	1,000	-
01-8102	MISCELLANEOUS EXPENSE	1,000	1,000	-
*TOTAL	ASSESSOR'S DIVISION	503,000	488,500	401,087
TOTAL TOWN FUND EXPENDITURES		3,075,164	2,950,208	2,281,975
TOWN FUND RECAP:				
Estimated 3/01/2025 Fund Balance		1,566,309		
Projected Revenues		2,422,598		
Total		3,988,907		
Less Projected Expenditures		3,075,164		
Projected 2/28/2026 Fund Balance		913,743		
GENERAL ASSISTANCE FUND - REVENUE				
02-3010	PROPERTY TAX	5,000	4,976	4,976
02-3500	G.A. REIMBURSEMENTS	1	1	-
02-3730	INTEREST INCOME	1	1	-
02-3950	PERM. TRANS. FROM TOWN FUND	165,000	165,000	-
*TOTAL	GENERAL ASSISTANCE FUND	170,002	169,978	4,976
GENERAL ASSISTANCE FUND - EXPENDITURES				
02-4000	SALARIES - G.A. EMPLOYEES	75,000	70,000	69,000

ACCT. NO.	DESCRIPTION	PROPOSED BUDGET	FY25 BUDGET	FY25 ACTUAL
02-4030	HEALTH INSURANCE - G.A.	28,500	28,500	30,775
02-5051	ADMINISTRATIVE - AUDIT	1,500	1,500	1,500
02-5270	CATASTROPHIC INSURANCE	6,000	3,500	5,270
02-5750	TRAVEL - TRAINING	500	500	-
02-8100	MISCELLANEOUS EXPENSE	500	500	140
02-9001	VISUAL GA SOFTWARE	1	1	-
02-9870	HOME RELIEF	55,000	55,000	24,038
02-9880	211 FUNDING	17,000	16,500	16,500
**TOTAL	GENERAL ASSISTANCE FUND	184,001	176,001	147,223

GENERAL ASSISTANCE FUND RECAP	
Estimated 3/01/2025 Fund Balance	64,768
Projected Revenues	170,002
Total	234,770
Less Projected Expenditures	184,001
Projected 2/28/2026 Fund Balance	50,769



OPEN SPACE MAINT. & OPERATING FUND - REVENUE				
03-3070	FARM RENTAL	15,000	30,000	18,406
03-3120	SOCCER COMPLEX REPAYMENT	10	10	-
03-3250	GRANTS	1	100	-
03-3730	INTEREST INCOME	1	1	82,585
03-5085	RT. 45 WETLAND MITIGATION BANK	100	100	527,195
03-3740	ATKINSON WETLAND BANK	1	1	-
03-3840	OTHER INCOME	1	1	938
*TOTAL	OPEN SPACE MAINT. & OPERATING FUND	15,114	30,213	629,124

OPEN SPACE MAINT. & OPERATING FUND - EXPENDITURES				
03-5070	LAND MANAGEMENT	450,000	10,000	6,168
03-5080	CASEY ROAD LAND MANAGEMENT	1,000	1,000	26
03-5085	DONNELLY PRAIRIES/OAKS WET. MITIGATION BANK	40,000	2,072,000	1,505,765
03-5090	Rt. 45 PARCEL RESTORATION PROJECT	1,000	1,000	-
03-6150	SUPPLIES - EQUIPMENT	1,500	-	712
03-6170	SUPPLIES - HERBICIDE	12,000	9,000	9,801
03-6190	SUPPLIES - LANDSCAPE	15,000	15,000	13,866
03-6210	SUPPLIES - SIGNAGE	5,000	5,000	35
03-6220	SUPPLIES - TRAILS	6,000	5,000	5,152
03-8050	CONTINGENCIES	9,000	9,000	-

ACCT. NO.	DESCRIPTION	PROPOSED BUDGET	FY25 BUDGET	FY25 ACTUAL
03-8100	MISCELLANEOUS EXPENSE	1,500	1,500	968
**TOTAL	OPEN SPACE MAINT. & OPERATING FUND	542,000	2,128,500	1,542,493

OPEN SPACE FUND RECAP	
Estimated 3/01/2025 Fund Balance	2,566,688
Projected Revenues	15,114
Total	2,581,802
Less Projected Expenditures	542,000
Projected 2/28/2026 Fund Balance	2,039,802

CAPITAL PROJECTS FUND - REVENUE				
08-3730	INTEREST INCOME	1	1	16,621
08-3840	PERM. TRANS. FROM TOWN FUND	100,000	100,000	100,000
*TOTAL	CAPITAL PROJECTS FUND	100,001	100,000	116,621

CAPITAL PROJECTS FUND - EXPENDITURES				
08-8100	MISCELLANEOUS EXPENSE	400,000	400,000	-
**TOTAL	CAPITAL PROJECTS FUND	400,000	400,000	-

CAPITAL PROJECTS FUND RECAP	
Estimated 3/01/2025 Fund Balance	402,857
Projected Revenues	100,001
Total	502,858
Less Projected Expenditures	400,000
Projected 2/28/2026 Fund Balance	102,858

ACCT. NO.	DESCRIPTION	PROPOSED BUDGET	FY25 BUDGET	FY25 ACTUAL
TOWN IMRF FUND - REVENUE				
24-3010	PROPERTY TAX	4,943	4,976	4,961
24-3090	PERSONAL PROPERTY REPLACEMENT TAX	1	1	-
24-3730	INTEREST INCOME	1	1	-
24-3960	PERM. TRANS. FROM TOWN FUND	130,000	130,000	75,000
*TOTAL	TOWN IMRF FUND	134,945	134,978	79,961
TOWN IMRF FUND - EXPENDITURES				
24-8001	IMRF EXPENSE - SUPERVISOR DEPT.	80,000	80,000	16,269
24-8002	IMRF EXPENSE - ELECTED OFFICIALS	15,000	15,000	12,275
24-8003	IMRF EXPENSE - ASSESSOR DEPT.	15,000	15,000	12,140
24-8004	IMRF EXPENSE - G.A. DEPT.	10,000	10,000	3,138
24-8050	CONTINGENCIES	10	10	-
**TOTAL	TOWN IMRF FUND	120,010	120,010	43,822

TOWN IMRF FUND RECAP	
Estimated 3/01/2025 Fund Balance	122,895
Projected Revenues	134,945
Total	257,840
Less Projected Expenditures	120,010
Projected 2/28/2026 Fund Balance	137,830

TOWN SOCIAL SECURITY FUND - REVENUE				
25-3010	PROPERTY TAX	4,943	4,976	4,969
25-3090	PERSONAL PROPERTY REPLACEMENT TAX	1	-	-
25-3730	INTEREST INCOME	1	1	-
25-3970	PERM. TRANS. FROM TOWN FUND	85,000	85,000	-
*TOTAL	TOWN SOCIAL SECURITY FUND	89,945	89,977	4,969

TOWN SOCIAL SECURITY FUND - EXPENDITURES				
25-8031	FICA/MEDICARE - SUPERVISOR DEPT.	40,000	40,000	30,000
25-8032	FICA/MEDICARE - ELECTED OFFICIALS	20,000	20,000	23,000
25-8033	FICA/MEDICARE - ASSESSOR DEPT..	20,000	20,000	20,000
25-8034	FICA/MEDICARE - G.A. DEPT.	5,000	5,000	5,500
25-8050	CONTINGENCIES	10	10	-
**TOTAL	TOWN SOCIAL SECURITY FUND	85,010	85,010	78,500

TOWN SOCIAL SEC. FUND RECAP	
Estimated 3/01/2025 Fund Balance	12,923
Projected Revenues	89,945
Total	102,868
Less Projected Expenditures	85,010
Projected 2/28/2026 Fund Balance	17,858

TOWN INSURANCE FUND - REVENUE				
40-3010	PROPERTY TAX	4,943	4,976	4,969
40-3090	PERSONAL PROPERTY REPLACEMENT TAX	1	1	-
40-3730	INTEREST INCOME	1	1	-

ACCT. NO.	DESCRIPTION	PROPOSED BUDGET	FY25 BUDGET	FY25 ACTUAL
40-3840	OTHER INCOME		1	-
40-3980	PERM. TRANS. FROM TOWN FUND	40,000	40,000	15,000
*TOTAL	TOWN INSURANCE FUND	44,945	44,979	19,969
TOWN INSURANCE FUND - EXPENDITURES				
40-5050	ADMINISTRATIVE - AUDIT	100	100	-
40-5270	INSURANCE - GENERAL	35,000	35,000	28,246
40-5290	INSURANCE - UNEMPLOYMENT	11,500	11,500	1,606
40-5550	SERVICES - LEGAL	1,000	1,000	-
40-8050	CONTINGENCIES	1,000	1,000	-
40-8100	MISCELLANEOUS EXPENSE	500	500	-
**TOTAL	TOWN INSURANCE FUND	49,100	49,100	29,852
TOWN INSURANCE FUND RECAP				
Estimated 3/01/2025 Fund Balance		16,543		
Projected Revenues		44,945		
Total		61,488		
Less Projected Expenditures		49,100		
Projected 2/28/2026 Fund Balance		12,388		

5.21.25