

BUDGET & APPROPRIATION ORDINANCE

TOWNSHIP

ORDINANCE NO. 25-01

An ordinance appropriating for all town purposes for Waukegan 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 Waukegan Township, Lake County, Illinois:

SECTION 1: That the amount 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 Waukegan Township, be and the same are hereby appropriated for the General Town purposes of Waukegan Township, Lake County, Illinois, as hereinafter specified for the fiscal year beginning March 1, 2025, and ending February 28, 2026.

SECTION 2: That the following budget containing an estimate of revenues and expenditures is hereby adopted for the following funds:

GENERAL TOWN FUND

GENERAL ASSISTANCE FUND

I.M.R.F. / F.I.C.A. FUND

SENIOR SERVICES FUND

CAPITAL IMPROVEMENT FUND

GENERAL TOWN FUND

BEGINNING BALANCE MARCH 1, 2025	\$2,340,000
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REVENUES

Property Tax	\$1,417,000
Replacement Tax	\$150,000
Interest Income	\$40,000
Miscellaneous Income	\$20,000
LC Peacemakers fiscal agent income	\$20,000
Grants - Rebound & Reclaim	\$15,000
TOTAL REVENUES	\$1,662,000

TOTAL FUNDS AVAILABLE	\$4,002,000
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EXPENDITURES

1-11	Administration	\$1,756,000
1-12	Assessor	\$667,000
1-13	Cemetery	0

TOTAL EXPENDITURES	\$2,423,000
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Contingencies	\$50,000
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TOTAL APPROPRIATIONS	\$2,473,000
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ENDING BALANCE ON FEBRUARY 28, 2026	\$1,529,000
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**WAUKEGAN TOWNSHIP
TENTATIVE APPROPRIATIONS
FY26**

1-11 **ADMINISTRATION**

PERSONNEL

Salaries	950,000
Health Insurance	210,000
Unemployment Insurance	10,000
Workman's Compensation	30,000
Contract Labor	50,000
Total Personnel	\$1,250,000.00

CONTRACTUAL SERVICES

Building Maintenance	20,000
Equipment Maintenance	20,000
Legal Services	27,000
Computer & Web Services	35,000
Postage	10,000
Telephone	30,000
Printing	20,000
Printing - Township Ads/Booklets	4,000
Township Marketing & Advertising	18,000
Dues/Membership fees	5,000
Subscriptions/Publications	1,500
Travel/Conf Expenses. EO & Staff	20,000
Utilities	15,000
Education Reimbursement	10,000
General Insurance	33,000
Administrative Support	33,000
Audit	10,000
Auto Lease & Maint	500
EAP & Employment Screenings	8,000
Total Contractual	\$320,000.00

COMMODITIES

Office Supplies	20,000
Building Maintenance Supplies	20,000
Total Commodities	\$40,000.00

CAPITAL OUTLAY

Office Equipment	35,000
Building Improvements	20,000
Total Capital Outlay	\$55,000.00

**WAUKEGAN TOWNSHIP
TENTATIVE APPROPRIATIONS
FY26**

1-11 ADMINISTRATION (Cont.)

OTHER EXPENDITURES

Misc. Expense	4,000
Meetings/Events	5,000
Township Programs	40,000
Twp Prgm - Rebound/Reclm	22,000
Local Organization Funding	15,000
Youth Scholarships	3,000
Youth Prgms -	2,000
Senior Services Funding	0
Interest Expense	0
Total Other Expenditures	\$91,000.00

PERSONNEL

Salaries	385,000
Health Insurance	115,000
Unemployment Insurance	2,000
Workman's Comp	3,000
Total Personnel	\$505,000.00

CONTRACTUAL SERVICES

Contract Labor	2,000
Building Maintenance	3,000
Equipment Maint.	3,000
Legal	1,500
Computer Services	20,000
Outside Appraisal Services	1,000
Postage	0
Telephone	8,000
Printing/Publishing	500
Dues/Subscriptions	13,000
Travel Expenses	5,000
Training	5,000
General Insurance	3,000
Admin. Support Services	6,000
Audit	1,000
Rental Costs - Building	70,000
Rental Costs - Computer	0
Total Contractual Services	\$142,000.00

COMMODITIES

Office Supplies	7,500
Building Maint. Supplies	1,000
Other Supplies	500
Total Commodities	\$9,000.00

CAPITAL OUTLAY

Building Improvements	3,000
Equipment	7,000
Total Capital Outlay	\$10,000.00

OTHER EXPENDITURES

Miscellaneous Expense 1,000
Total Other Expenditures \$1,000.00

**WAUKEGAN TOWNSHIP
TENTATIVE APPROPRIATIONS
FY26**

1-13 I.M.R.F. AND F.I.C.A. FUND

BEGINNING BALANCE AS OF MARCH 1, 2025 **\$211,000.00**

REVENUES

Property Tax - IMRF	114,000
Property Tax - FICA	119,000
Replacement Tax	55,000
Interest Income	1,000

TOTAL REVENUES \$289,000.00

TOTAL FUNDS AVAILABLE **\$500,000.00**

EXPENDITURES

PERSONNEL

Retirement Contributions	150,000
FICA Contributions	260,000
Total Personnel	\$410,000.00

OTHER EXPENDITURES

Total Other Expenditures **\$0.00**

TOTAL EXPENDITURES **\$410,000.00**

Contingencies \$15,000.00

TOTAL APPROPRIATIONS **\$425,000.00**

ENDING BALANCE FEBRUARY 28, 2026 **\$75,000.00**

**WAUKEGAN TOWNSHIP
TENTATIVE APPROPRIATIONS
FY26**

1-15 GENERAL ASSISTANCE FUND

BEGINNING BALANCE AS OF MARCH 1, 2025 **\$433,911.00**

REVENUES

Property Taxes	718,000
Interest Income	5,500
PPRT Tax Share	0
Misc. Income	500
IDHS - T/A SSI Reimb. (clients)	10,000
Eddie Washington Center Income	15,000
SSI Service Fees	0
Grants - other	5,000
DHS Grant - EWC /SH	800,000
Staben House Income	15,000
Fundraising Revenues	25,000
LCRA Funds	0
LCRA Admin Funds	0
Shields Township Funding	15,000
TOTAL REVENUES	\$1,609,000.00
TOTAL FUNDS AVAILABLE	\$2,042,911.00

EXPENDITURES

15-11	Administration	240,000
15-31	Home Relief	1,274,500
	TOTAL EXPENDITURES	\$1,514,500.00
	Contingencies	\$20,000.00
	TOTAL APPROPRIATIONS	\$1,534,500.00
	ENDING BALANCE FEBRUARY 28, 2026	\$508,411.00

**WAUKEGAN TOWNSHIP
TENTATIVE APPROPRIATIONS
FY26**

15-11 **ADMINISTRATION**

PERSONNEL

Salaries	170,000
Health Insurance	55,000
Unemployment Insurance	2,500
Workman's Compensation	2,500
Total Personnel	\$230,000.00

CONTRACTUAL SERVICES

Computer Services	2,500
Printing	2,000
G/A Conf/Travel Allocation	2,000
Equipment	2,500
Total Contractual Services	\$9,000.00

OTHER EXPENDITURES

Misc. Expense	1,000
Interest Expense	0
Total Other Expenditures	\$1,000.00

TOTAL ADMINISTRATION

\$240,000.00

**WAUKEGAN TOWNSHIP
TENTATIVE APPROPRIATIONS
FY26**

15-31 **HOME RELIEF**

CONTRACTUAL SERVICES

Client Utilities	15,000
Client Transportation	2,000
Funeral & Burial	20,000
Emergency Housing (motel and rental)	25,000

Total Contractual Services	\$62,000.00
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COMMODITIES

Personals/Clothing/Food	2,000
Medications	2,500
Transitional Grant	100,000
Shields Township Assistance	8,000
Total Commodities	\$112,500.00

OTHER EXPENDITURES

Misc. Expense	0
Total Other Expenditures	\$0.00

TRANSITIONAL HOUSING PROGRAMS

Eddie Washington Center - Men's Center	500,000
Staben House - Women & Children	600,000
Total Transitional Housing	\$1,100,000.00

TOTAL HOME RELIEF	\$1,274,500.00
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**WAUKEGAN TOWNSHIP
TENTATIVE APPROPRIATIONS
FY26**

SENIOR SERVICES FUND

BEGINNING BALANCE MARCH 1, 2025 **\$311,381.00**

REVENUES

Property Taxes	1,139,000
Personal Property Replacement Tax	350,000
Donations - Home Sweet	1,000
Donations	15,000
Program Revenue SeniorNet	500
Program Revenue-Senior Trips	100,000
Program Revenue - Bingo & Cafe	0
Program Revenue - Township Events	25,000
Interest Income	3,000
Misc.& Room Rental Income	5,000
CDBG Grant - Home Sweet Home	0
Grants - other	300,000
Gift Shop Sales	8,000
Town Assistance for Senior Expenses	0
TOTAL REVENUES	\$1,946,500.00
TOTAL FUNDS AVAILABLE	\$2,257,881.00

EXPENDITURES

PERSONNEL

Salaries	500,000
Health Insurance	125,000
Unemployment Insurance	5,000
Workman's Comp	10,000
Contract Labor	10,000
Total Personal	\$650,000.00

CONTRACTUAL

Building Maintenance	40,000
Equipment Maintenance	10,000
Legal Services	2,500
Computer Services	10,000
Postage	15,000
Telephone	11,000
Printing	20,000
Dues/Membership fees	1,000
Subscriptions/Publications	3,000
Conf/Travel Reimbursement	3,000

**WAUKEGAN TOWNSHIP
TENTATIVE APPROPRIATIONS
FY26**

CONTRACTUAL SERVICES (cont.)

Utilities	20,000
General Insurance	24,000
Administrative Support	25,000
Audit Expense	2,000
Auto Maintenance (van)	8,000
Total Contractual Services	\$194,500.00

COMMODITIES

Office Supplies	6,500
Building Maint. Supplies	17,000
Total Commodities	\$23,500.00

CAPITAL OUTLAY

Building Improvements	35,000
Equipment Purchases	5,000
Total Capital Outlay	\$40,000.00

OTHER EXPENDITURES

Operating Exp.-Gift Shop	1,000
Misc. Expense	800
Meeting Expense	2,000
Township Program	10,000
Township Program - PEX	80,000
Township Program -Senior Ctr	80,000
Township Program-Transportation	100,000
Township Program - Home Sweet Home	520,000
Township Program - Wellness	21,000
Township Program - GRGC (non salary)	1,000
Township Program - Senior Mouse	1,000
Township Program - ARPA Transportation	2,500
Gift Shop Expenses	10,000
Total Other Expenditures	\$829,300.00

TOTAL EXPENDITURES	\$1,737,300.00
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Contingencies	\$30,000.00
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TOTAL SENIOR APPROPRIATIONS	\$1,767,300.00
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ENDING BALANCE FEBRUARY 28, 2025	\$490,581.00
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**WAUKEGAN TOWNSHIP
TENTATIVE APPROPRIATIONS
FY26**

CAPITAL IMPROVEMENT FUND

BEGINNING BALANCE AS OF MARCH 1, 2025 **\$234.00**

REVENUES

State of IL Grant	0
Interest Income	0

TOTAL REVENUES **\$0.00**

TOTAL FUNDS AVAILABLE **\$234.00**

CONSTRUCTION PROJECT

Architectural Oversight	0
Wiring/Electrical	0
Equipment/Material/Labor	0
Paving/Concrete/Masonry	0
Construction Oversight & Management	0
Mechanical Systems	0
Excavating/Site Demo	0
Plumbing	0
Contingencies	0
Total Construction	\$0.00

TOTAL APPROPRIATIONS **\$0.00**

ENDING BALANCE FEBRUARY 28, 2026 **\$234.00**

SECTION 3: That the amount appropriated for town purposes for the fiscal year beginning March 1, 2025 and ending February 28, 2026, by fund shall be as follows:

1	General Town Fund	\$2,473,000.00
11	Audit Fund	N/A
12	Insurance Fund	N/A
13	I.M.R.F. & F.I.C.A. Fund	\$ 425,000.00
15	General Assistance Fund	\$ 1,534,500.00
16	Senior Services Fund	\$ 1,767,300.00
	Capital Improvement	\$ 0.00
	TOTAL APPROPRIATIONS	\$ 6,199,800.00

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 particular amounts stated for each fund respectively in Section 2, constituting the total appropriations in the amount of Six Million, One Hundred Ninety Nine Thousand, Eight Hundred and 00/100 Dollars (\$6,199,800.00) for the fiscal year beginning March 1, 2025 and ending February 28, 2026.

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 must be filed with the County Clerk within 30 days after adoption.

ADOPTED this 27th day of March, 2025, pursuant to a roll call vote by the Board of Trustees of Waukegan Township, Lake County, Illinois.

BOARD OF TRUSTEES	AYE	NAY	ABSENT
Marc Jones, Township Supervisor	_____	_____	_____
Percy Johnsons, Trustee	_____	_____	_____
Sylvestre Castellanos, Trustee	_____	_____	_____
Jeffrey McBride, Trustee	_____	_____	_____
Dulce Ortiz, Trustee	_____	_____	_____

Rose Staben, Town Clerk

Marc Jones, Township Supervisor

CERTIFIED ESTIMATE OF REVENUES BY SOURCE

TOWNSHIP

The undersigned, Supervisor, Chief Fiscal Officer, of Waukegan Township, Lake County, Illinois, does hereby certify that the estimate of revenues, by source or anticipated to be received by said taking 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 200/18-50 and on behalf of Waukegan Township, Lake County, Illinois. This certification must be filed within 30 days of the adoption of the Budget & Appropriation Ordinance.

Dated this 27th day of March, 2025.

Marc Jones, Township Supervisor & Chief Fiscal Officer

Filed this _____ day of _____, 2025.

Lake County Clerk

CERTIFICATION OF BUDGET & APPROPRIATION ORDINANCE

TOWNSHIP

The undersigned, duly elected, qualified and acting Clerk of Waukegan 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, 2025, and ending February 28, 2026, as adopted this 27th day of March, 2025.

This certification is made and filed pursuant to the requirements of 35 ILCS 200/18-50 and on behalf of Waukegan Township, Lake County, Illinois. This certification must be filed within 30 days after the adoption of the Budget & Appropriation Ordinance.

Dated this 27th day of March, 2025.

Rose Staben, Town Clerk

Filed this _____ day of _____, 2025.

Lake County Clerk