

**Budget & Appropriation Ordinance  
DeKalb Township**

Ordinance 2026-001(T)

FILED  
MAY 22 2026  
DeKalb County Clerk

**AN ORDINANCE BUDGETING AND APPROPRIATING FOR ALL TOWN PURPOSES FOR DEKALB TOWNSHIP, DEKALB COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING APRIL 1, 2026 AND ENDING MARCH 31, 2027**

**BE IT ORDAINED** by the Town Board of DeKalb Township, DeKalb 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 the DeKalb Township, be and the same are hereby appropriated for the town purposes of DeKalb Township, DeKalb County, Illinois as hereinafter specified for the fiscal year beginning April 1, 2026 and ending March 31, 2027.

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

**GENERAL TOWN FUND**

**CEMETERY CAPITAL FUND**

**BUILDING CAPITAL FUND**

**PEACE PARK RESTRICTED FUND**

**GENERAL ASSISTANCE FUND**

**GENERAL TOWN FUND (TOWN, ASSESSOR, CEMETERY)**

**BUDGET 2025-2026**

**BUDGET 2026-2027**

BEGINNING FUND BALANCE: March 31, 2026:

\$ 637,391.77

**ESTIMATED REVENUES**

|                                             |               |               |
|---------------------------------------------|---------------|---------------|
| Property Tax                                | \$ 905,000.00 | \$ 900,000.00 |
| Replacement Tax-State of Illinois           | \$ 45,000.00  | \$ 45,000.00  |
| Interest Income                             | \$ 12,750.00  | \$ 10,000.00  |
| TOIRMA Dividend                             | \$ 1,000.00   | \$ 2,000.00   |
| TIF Fund Disbursement                       | \$ 2,500.00   | \$ 3,500.00   |
| Cemetery Income                             | \$ 5,000.00   | \$ 25,000.00  |
| Grants & Donations                          |               | \$ 25,000.00  |
| Miscellaneous Income                        | \$ 3,000.00   | \$ 3,000.00   |
| Recapture Revenue                           | \$ 850.00     | \$ 3,500.00   |
| Road District Salary/Benefits Reimbursement | \$ 35,000.00  | \$ 37,000.00  |
| Transfer from Cemetery Capital Fund         |               | \$ 100,000.00 |
| Transfer from Town Capital Fund             |               | \$ 125,000.00 |

TOTAL ESTIMATED REVENUES \$ 1,279,000.00

TOTAL ESTIMATED FUNDS AVAILABLE \$ 1,916,391.77

**BUDGETED EXPENDITURES**

|                    |                        |               |
|--------------------|------------------------|---------------|
| Administration     | \$ 1,025,000.00        | \$ 994,700.00 |
| Assessor's Office  | \$ 410,250.00          | \$ 464,500.00 |
| Cemetery           | \$ 261,000.00          | \$ 334,450.00 |
| Contingencies      | \$ 50,000.00           | \$ 50,000.00  |
| <b>TOTAL 24/25</b> | <b>\$ 1,746,250.00</b> |               |

TOTAL EXPENDITURES/APPROPRIATIONS \$ 1,843,650.00

ESTIMATED ENDING BALANCE: MARCH 31, 2027

\$ 72,741.77

**GENERAL TOWN FUND**  
**ADMINISTRATION EXPENSE**

**PERSONNEL**

|                        |               |               |               |
|------------------------|---------------|---------------|---------------|
| Salaries               | \$ 315,000.00 | \$ 320,000.00 |               |
| Insurance Benefits     | \$ 80,000.00  | \$ 80,000.00  |               |
| Unemployment Insurance | \$ 3,000.00   | \$ 3,000.00   |               |
| Social Security        | \$ 45,000.00  | \$ 40,000.00  |               |
| Medicare               | \$ 11,000.00  | \$ 9,000.00   |               |
| I.M.R.F. - Pension     | \$ 22,000.00  | \$ 20,500.00  |               |
| <b>TOTAL PERSONNEL</b> |               |               | \$ 472,500.00 |

**CONTRACTURAL SERVICES**

|                                   |              |              |               |
|-----------------------------------|--------------|--------------|---------------|
| Audit/Accounting                  | \$ 10,000.00 | \$ 10,000.00 |               |
| Legal Services                    | \$ 15,750.00 | \$ 8,000.00  |               |
| Postage                           | \$ 2,000.00  | \$ 2,200.00  |               |
| Telephone/Internet/Utilities      | \$ 12,500.00 | \$ 15,000.00 |               |
| Printing/Publications             | \$ 2,500.00  | \$ 2,500.00  |               |
| Subscriptions/Memberships         | \$ 15,000.00 | \$ 13,000.00 |               |
| Training/Travel/Education         | \$ 15,000.00 | \$ 8,500.00  |               |
| Other Professional Services       | \$ 22,500.00 | \$ 15,000.00 |               |
| Insurance                         | \$ 17,500.00 | \$ 11,500.00 |               |
| Equipment Maintenance/Software    | \$ 2,500.00  | \$ 2,500.00  |               |
| Vehicle/Building Maintenance      | \$ 10,000.00 | \$ 10,000.00 |               |
| Life Safety/Security              | \$ 7,500.00  | \$ 5,000.00  |               |
| Janitorial Services               | \$ 6,500.00  | \$ 10,000.00 |               |
| Technology Expenses               | \$ 13,750.00 | \$ 14,500.00 |               |
| Website                           | \$ 5,000.00  | \$ 3,500.00  |               |
| <b>TOTAL CONTRACTUAL SERVICES</b> |              |              | \$ 131,200.00 |

**COMMODITIES**

|                          |              |              |              |
|--------------------------|--------------|--------------|--------------|
| Operating Supplies       | \$ 10,000.00 | \$ 10,500.00 |              |
| Office Supplies          | \$ 2,500.00  | \$ 5,000.00  |              |
| Payroll Expenses         | \$ 15,000.00 | \$ 4,500.00  |              |
| <b>TOTAL COMMODITIES</b> |              |              | \$ 20,000.00 |

**CAPITAL OUTLAY**

|                             |              |              |              |
|-----------------------------|--------------|--------------|--------------|
| Equipment                   |              | \$ 8,000.00  |              |
| Building                    | \$ 30,000.00 | \$ 60,000.00 |              |
| <b>TOTAL CAPITAL OUTLAY</b> |              |              | \$ 68,000.00 |

**OTHER EXPENDITURES**

|                                        |               |               |               |
|----------------------------------------|---------------|---------------|---------------|
| Social Media                           | \$ 1,500.00   | \$ 500.00     |               |
| Committee on Youth                     | \$ 20,000.00  | \$ 17,500.00  |               |
| Community Services                     | \$ 55,000.00  | \$ 30,000.00  |               |
| Emergency Relief                       | \$ 26,000.00  | \$ 20,000.00  |               |
| Human Services/Agency Support          | \$ 215,000.00 | \$ 175,000.00 |               |
| Transfer to General Assistance Account |               | \$ 60,000.00  |               |
| <b>TOTAL OTHER EXPENDITURES</b>        |               |               | \$ 303,000.00 |

**TOTAL TOWN ADMINISTRATION**

**\$ 994,700.00**

ASSESSOR'S OFFICE

PERSONNEL

|                    |               |               |
|--------------------|---------------|---------------|
| Salaries           | \$ 250,000.00 | \$ 258,000.00 |
| I.M.R.F. - Pension | \$ 15,000.00  | \$ 16,500.00  |
| Insurance Benefits | \$ 83,000.00  | \$ 81,000.00  |

TOTAL PERSONNEL \$ 355,500.00

CONTRACTUAL SERVICES

|                           |             |             |
|---------------------------|-------------|-------------|
| Equipment Maintenance     | \$ 1,000.00 | \$ 1,000.00 |
| Postage                   | \$ 1,000.00 | \$ 1,000.00 |
| Telephone/Internet        | \$ 3,000.00 | \$ 2,500.00 |
| Printing                  | \$ 800.00   | \$ 800.00   |
| Dues                      | \$ 350.00   | \$ 350.00   |
| Training/Travel/Education | \$ 7,000.00 | \$ 7,000.00 |
| Legal Services            | \$ 3,000.00 | \$ 3,000.00 |
| Appraisal Fee             | \$ 2,700.00 | \$ 2,500.00 |
| Software Licensing        | \$ 8,500.00 | \$ 8,500.00 |
| IT/Security               | \$ 2,000.00 | \$ 4,800.00 |

TOTAL CONTRACTUAL SERVICES \$ 31,450.00

COMMODITIES

|                    |             |             |
|--------------------|-------------|-------------|
| Office Supplies    | \$ 1,700.00 | \$ 1,700.00 |
| Operating Supplies | \$ 1,400.00 | \$ 1,400.00 |
| Office Equipment   | \$ 1,500.00 | \$ 1,500.00 |
| Office Furniture   | \$ 2,000.00 | \$ 2,000.00 |

TOTAL COMMODITIES \$ 6,600.00

CAPITAL OUTLAY

|                   |             |             |
|-------------------|-------------|-------------|
| Computer Hardware | \$ 2,800.00 | \$ 2,800.00 |
| Computer Software | \$ 1,000.00 | \$ 1,000.00 |

TOTAL CAPITAL OUTLAY \$ 3,800.00

OTHER EXPENDITURES

|                        |             |             |
|------------------------|-------------|-------------|
| Miscellaneous Expenses | \$ 1,000.00 | \$ 1,000.00 |
| Website Fee            | \$ 200.00   | \$ 200.00   |
| Property Online        | \$ 1,000.00 | \$ 1,400.00 |
| Moving Expenses        |             | \$ 8,250.00 |

TOTAL OTHER EXPENDITURES \$ 10,850.00

BUILDING EXPENSES

|                  |              |              |
|------------------|--------------|--------------|
| Utilities        | \$ 12,000.00 | \$ 15,000.00 |
| Janitorial       | \$ 5,000.00  | \$ 8,000.00  |
| Alarm Services   | \$ 300.00    | \$ 300.00    |
| HVAC Maintenance | \$ 3,000.00  | \$ 3,000.00  |
| Lease            |              | \$ 30,000.00 |

TOTAL BUILDING EXPENSES \$ 56,300.00

TOTAL ASSESSOR'S OFFICE

\$ 464,500.00

CEMETERY FUND

PERSONNEL

Salaries

\$ 4,000.00

\$

-

TOTAL PERSONNEL

\$

CONTRACTURAL SERVICES

Landscaping/Maintenance

\$ 55,000.00

\$ 55,000.00

Snow Removal

\$ 3,000.00

\$ 1,500.00

Tree Services

\$ 8,500.00

\$ 7,500.00

Legal Services

\$

\$ 2,500.00

Other Professional Services

\$ 43,500.00

\$ 33,000.00

Grave Openings

\$ 500.00

\$ 1,250.00

Computer Software

\$ 3,500.00

\$ 2,500.00

Restoration

\$ 10,000.00

\$ 7,500.00

Road Construction/Maintenance

\$ 2,000.00

\$ 15,000.00

Training/Travel/Education

\$ 1,500.00

\$ 1,500.00

Publishing/Printing

\$ 3,200.00

\$ 3,000.00

Dues

\$ 250.00

\$ 250.00

Postage

\$ 100.00

\$ 100.00

Website

\$ 1,850.00

\$ 1,850.00

TOTAL CONTRACTURAL SERVICES

\$ 132,450.00

COMMODITIES

Utility

\$ 1,000.00

\$ 1,500.00

Operating Supplies

\$ 4,000.00

\$ 6,500.00

Signage/Fencing

\$ 10,000.00

\$ 7,500.00

TOTAL COMMODITIES

\$ 15,500.00

CAPITAL OUTLAY

Improvements

\$ 95,000.00

Columbarium

\$ 68,500.00

Equipment

\$ 10,000.00

Land

\$ 12,000.00

TOTAL CAPITAL OUTLAY

\$ 185,500.00

OTHER EXPENDITURES

Miscellaneous Expenses

\$ 1,000.00

\$ 1,000.00

TOTAL OTHER EXPENDITURES

\$ 1,000.00

TOTAL CEMETERY

TOTAL

\$ 334,450.00

CONTINGENCIES

Contingencies

\$ 50,000.00

\$ 50,000.00

TOTAL CONTINGENCIES

\$ 50,000.00

**GENERAL ASSISTANCE FUND**

|                                          | BUDGET 2025-2026 | BUDGET 2026-2027 |
|------------------------------------------|------------------|------------------|
| BEGINNING BALANCE: MARCH 31, 2026:       |                  | \$ 88,438.20     |
| ESTIMATED REVENUES                       |                  |                  |
| Property Tax                             | \$ 210,000.00    | \$ 215,775.00    |
| Interest Income                          | \$ 2,500.00      | \$ 2,000.00      |
| IGA Income                               | \$ 30,000.00     | \$ 25,000.00     |
| SSI/State of IL Interim Assistance       | \$ 9,500.00      | \$ 7,500.00      |
| Transfer from Town Fund                  |                  | \$ 60,000.00     |
| Miscellaneous                            | \$ 500.00        | \$ 500.00        |
| TOTAL ESTIMATED REVENUES                 |                  | \$ 310,775.00    |
| TOTAL ESTIMATED FUNDS AVAILABLE          |                  | \$ 399,213.20    |
| BUDGETED EXPENDITURES                    |                  |                  |
| Administration                           | \$ 211,175.00    | \$ 210,550.00    |
| Home Relief                              | \$ 197,250.00    | \$ 182,500.00    |
| Contingencies                            | \$ 4,500.00      | \$ 3,000.00      |
| TOTAL EXPENDITURES/APPROPRIATIONS:       |                  | \$ 396,050.00    |
| ESTIMATED ENDING BALANCE: MARCH 31, 2027 |                  | \$ 3,163.20      |

GENERAL ASSISTANCE FUND

ADMINISTRATION EXPENSE

PERSONNEL

|                        |               |               |            |
|------------------------|---------------|---------------|------------|
| Salaries               | \$ 124,950.00 | \$ 118,500.00 |            |
| Social Security        | \$ 8,500.00   | \$ 7,500.00   |            |
| Medicare               | \$ 3,000.00   | \$ 1,775.00   |            |
| I.M.R.F. - Pension     | \$ 10,000.00  | \$ 7,500.00   |            |
| Unemployment Insurance | \$ 1,250.00   | \$ 1,250.00   |            |
| Insurance Benefits     | \$ 35,000.00  | \$ 44,000.00  |            |
| TOTAL PERSONNEL        |               | \$            | 180,525.00 |

CONTRACTUAL SERVICES

|                                   |             |             |           |
|-----------------------------------|-------------|-------------|-----------|
| Equipment Maintenance & Supplies  | \$ 750.00   | \$ 750.00   |           |
| Publishing/Subscriptions/Printing | \$ 2,500.00 | \$ 2,000.00 |           |
| Postage                           | \$ 750.00   | \$ 800.00   |           |
| Telephone/Email/Internet          | \$ 1,750.00 | \$ 2,000.00 |           |
| Legal                             | \$ 1,800.00 | \$ 2,175.00 |           |
| Travel/Training                   | \$ 2,500.00 | \$ 1,850.00 |           |
| Professional Services             | \$ 2,500.00 | \$ 2,000.00 |           |
| IT                                | \$ 2,000.00 | \$ 2,500.00 |           |
| Visual GA                         | \$ 1,000.00 | \$ 1,550.00 |           |
| Transportation Services           | \$ 500.00   | \$ 150.00   |           |
| TOTAL CONTRACTUAL SERVICES        |             | \$          | 15,775.00 |

COMMODITIES

|                    |             |             |          |
|--------------------|-------------|-------------|----------|
| Operating Supplies | \$ 4,000.00 | \$ 3,250.00 |          |
| Equipment          | \$ 5,000.00 | \$ 3,000.00 |          |
| TOTAL COMMODITIES  |             | \$          | 6,250.00 |

OTHER EXPENDITURES

|                       |             |             |          |
|-----------------------|-------------|-------------|----------|
| Payroll Expense       | \$ 7,500.00 | \$ 7,500.00 |          |
| Miscellaneous Expense | \$ 925.00   | \$ 500.00   |          |
| TOTAL OTHER           |             | \$          | 8,000.00 |

TOTAL ADMINISTRATION

\$ 210,550.00

## HOME RELIEF EXPENSE

### CONTRACTUAL SERVICES

|                                 |             |              |
|---------------------------------|-------------|--------------|
| Professional Services           | \$ 8,000.00 | \$ 13,000.00 |
| Medical Service                 | \$ 6,000.00 | \$ 5,000.00  |
| Dental Service                  | \$ 6,000.00 | \$ 5,000.00  |
| Other Medical Services          | \$ 6,000.00 | \$ 5,000.00  |
| M.A.C.I. (Medical Catastrophic) | \$ 5,000.00 | \$ 5,000.00  |

TOTAL CONTRACTUAL SERVICES \$ 33,000.00

### COMMODITIES

|                                             |              |              |
|---------------------------------------------|--------------|--------------|
| General Assistance                          | \$ 95,000.00 | \$ 90,000.00 |
| Emergency Assistance                        | \$ 50,000.00 | \$ 50,000.00 |
| Food/Personal/Household Incidentals Support | \$ 5,000.00  | \$ 2,500.00  |
| Homeless Transition                         | \$ 4,500.00  | \$ 4,500.00  |
| Additional Assistance                       | \$ 2,500.00  | \$ 2,500.00  |

TOTAL COMMODITIES \$ 149,500.00

**TOTAL HOME RELIEF \$ 182,500.00**

### CONTINGENCIES

|               |             |             |
|---------------|-------------|-------------|
| Contingencies | \$ 4,500.00 | \$ 3,000.00 |
|---------------|-------------|-------------|

TOTAL CONTINGENCIES \$ 3,000.00

**TOTAL CONTINGENCIES \$ 3,000.00**



CEMETERY CAPITAL (GENERAL TOWN SUB-ACCOUNT)

|                                                  | BUDGET 2025-2026 | BUDGET 2026-2027 |
|--------------------------------------------------|------------------|------------------|
| BEGINNING BALANCE: MARCH 31, 2026:               |                  | \$ 126,832.13    |
| ESTIMATED REVENUES                               |                  |                  |
| Interest Income                                  | \$ 400.00        | \$ 250.00        |
|                                                  |                  |                  |
| TOTAL ESTIMATED REVENUES                         |                  | \$ 250.00        |
|                                                  |                  |                  |
| TOTAL ESTIMATED FUNDS AVAILABLE                  |                  | \$ 127,082.13    |
|                                                  |                  |                  |
| BUDGETED EXPENDITURES                            |                  |                  |
|                                                  |                  |                  |
| Transfer to General Town Fund - Cemetery Account |                  | \$ 100,000.00    |
|                                                  |                  |                  |
| TOTAL EXPENDITURES/APPROPRIATIONS:               |                  | \$ 100,000.00    |
|                                                  |                  |                  |
| ESTIMATED ENDING BALANCE: MARCH 31, 2027         |                  | \$ 27,082.13     |

**BUILDING CAPITAL (GENERAL TOWN SUB-ACCOUNT)**

|                                          | <b>BUDGET 2025-2026</b> | <b>BUDGET 2026-2027</b> |
|------------------------------------------|-------------------------|-------------------------|
| BEGINNING BALANCE: MARCH 31, 2026:       |                         | \$ 362,448.22           |
| ESTIMATED REVENUES                       |                         |                         |
| Interest Income                          | \$ 5,000.00             | \$ 2,750.00             |
| TOTAL ESTIMATED REVENUES                 |                         | \$ 2,750.00             |
| TOTAL ESTIMATED FUNDS AVAILABLE          |                         | \$ 365,198.22           |
| BUDGETED EXPENDITURES                    |                         |                         |
| Transfer to General Town Fund            | \$ 360,000.00           | \$ 125,000.00           |
| TOTAL EXPENDITURES/APPROPRIATIONS:       |                         | \$ 125,000.00           |
| ESTIMATED ENDING BALANCE: MARCH 31, 2027 |                         | \$ 240,198.22           |

PEACE PARK PROJECT FUND (RESTRICTED SUB-ACCOUNT)

|                                          | BUDGET 2025-2026 | BUDGET 2026-2027 |
|------------------------------------------|------------------|------------------|
| BEGINNING BALANCE: MARCH 31, 2026:       |                  | \$ 97,812.26     |
| ESTIMATED REVENUES                       |                  |                  |
| Donations                                | \$ 150,000.00    |                  |
| Grants                                   | \$ 5,500.00      |                  |
| Interest Income                          | \$ 750.00        | \$ 225.00        |
| TOTAL ESTIMATED REVENUES                 |                  | \$ 225.00        |
| TOTAL ESTIMATED FUNDS AVAILABLE          |                  | \$ 98,037.26     |
| BUDGETED EXPENDITURES                    |                  |                  |
| Professional Services                    | \$ 35,000.00     |                  |
| Land Purchase                            | \$ 13,500.00     |                  |
| Construction Costs                       | \$ 105,000.00    | \$ 98,000.00     |
| Contingencies                            | \$ 2,250.00      |                  |
| TOTAL EXPENDITURES/APPROPRIATIONS:       |                  | \$ 98,000.00     |
| ESTIMATED ENDING BALANCE: MARCH 31, 2027 |                  | \$ 37.26         |

**SECTION 3:** That the amount appropriated for Town purposes for the fiscal year beginning April 1, 2026 and ending March 31, 2027 by fund shall be as follows:

|                             |                       |
|-----------------------------|-----------------------|
| 1. GENERAL TOWN FUND        | \$1,843,650.00        |
| 2. PEACE PARK FUND          | \$98,000.00           |
| 5. GENERAL ASSISTANCE FUND  | \$396,050.00          |
| <b>TOTAL APPROPRIATIONS</b> | <b>\$2,337,700.00</b> |

**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.

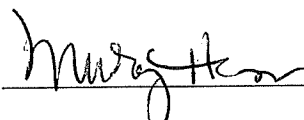
**SECTION 5:** That each appropriated fund total shall be divided among several objects and purposes specified, and in particular amounts stated for each fund respectively in Section 3 constituting the total appropriation in the amount of TWO MILLION, THREE HUNDRED, THIRTY SEVEN THOUSAND, SEVEN HUNDRED AND 00/100 -- (\$2,337,700) for the fiscal year beginning April 1, 2026 and ending March 31, 2027.

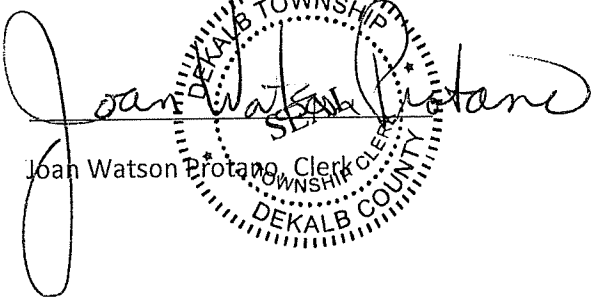
**SECTION 6:** That Section 3 shall be and is a summary of the Annual Appropriation Ordinance of this Township, passed by the Town Board of DeKalb as required by law and shall be in full force and effect from and after this date.

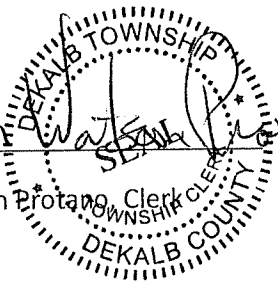
**SECTION 7:** That a certified copy of the Budget & Appropriation Ordinance shall be filed with the County Clerk within 30 days after adoption.

ADOPTED this 19 day of May, 2026 pursuant to a roll call vote by the Town Board of DeKalb Township, DeKalb County, Illinois.

| <u>Town Board</u>    | <u>AYE</u>                          | <u>NAY</u>               | <u>ABSENT</u>            |
|----------------------|-------------------------------------|--------------------------|--------------------------|
| Mary Hess            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Nancy Bradlo         | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Dale Thurman         | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Greg Akers           | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Katherine McLaughlin | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

  
Mary Hess, Supervisor

  
Joan Watson Protano, Clerk



CERTIFICATION OF BUDGET & APPROPRIATIONS ORDINANCE

DEKALB TOWNSHIP

FILED  
MAY 22 2026  
DeKalb County Clerk

The undersigned, duly elected, qualified and acting Clerk of the DeKalb Township, DeKalb County, Illinois, does hereby certify that attached hereto is a true and correct copy of the Budget and Appropriation Ordinance of said Township for the fiscal year beginning April 1, 2026 and ending MARCH 31, 2027, as adopted this 19th day of May, 2026

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

Dated this 19 day of May, 2026

Joan Watson Protano  
Joan Watson Protano, Township Clerk



Filed this 22 day of May, 2026.

Tasha Smith  
County Clerk

**CERTIFIED ESTIMATE OF REVENUES BY SOURCE**

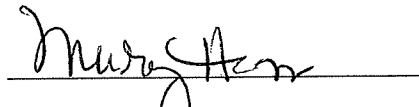
**TOWN FUND**

FILED  
MAY 22 2026  
DeKalb County Clerk

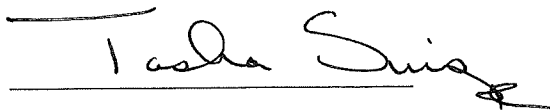
The undersigned, Supervisor (Chief Fiscal Officer) of DeKalb Township, DeKalb County, Illinois, does hereby certify that the estimate of revenues, by source or anticipated to be received by said taxing district, is either set forth in said ordinance as "Revenues" or attached hereto by separate document, is a true statement of said estimate.

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

DATED this 19<sup>th</sup> day of May 2026

  
Mary Hess, Supervisor

FILED this 22 day of May 2026

  
County Clerk

# **Budget & Appropriation Ordinance**

## **ROAD DISTRICT**

### **ORDINANCE NO. 2026-01 (R)**

FILED  
MAY 22 2026  
DeKalb County Clerk

An ordinance appropriating for all road purposes for **DEKALB TOWNSHIP** Road District, **DEKALB** County, Illinois, for the fiscal year beginning **APRIL 1, 2026** and ending **MARCH 31, 2027**.

BE IT ORDAINED by the Board of Trustees of **DEKALB** Township, **DEKALB** 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 **DEKALB TOWNSHIP** Road District, be and the same are hereby appropriated for the road purposes of **DEKALB TOWNSHIP** Road District, **DEKALB** County, Illinois as hereinafter specified for the fiscal year beginning **APRIL 1, 2026** and ending **MARCH 31, 2027**.

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

#### **GENERAL ROAD FUND**

#### **PERMANENT ROAD FUND**

#### **BUILDING & EQUIPMENT FUND**

#### **SPECIAL BRIDGE FUND**

#### **ROAD DISTRICT CAPITAL FUND**



**GENERAL ROAD FUND:**

**BEGINNING BALANCE: FEBRUARY 28, 2026**

**\$220,718.34**

**ESTIMATED REVENUES:**

|                                 |              |
|---------------------------------|--------------|
| Property Tax-Total              | \$371,272.00 |
| Less: Municipal Share           | \$185,636.00 |
| Property Tax-Net                | \$185,636.00 |
| Recapture Revenue               | \$1,200.00   |
| Replacement Tax                 | \$100,000.00 |
| Interest Income                 | \$3,500.00   |
| Township Fuel Reimbursement     | \$600.00     |
| Township Cemetery Reimbursement | \$10,000.00  |
| TOI Travel Reimbursement        | \$1,150.00   |
| Misc. Income                    | \$7,500.00   |
| TIF Disbursement                | \$5,000.00   |

**TOTAL ESTIMATED REVENUES:**

**\$314,586.00**

**TOTAL ESTIMATED FUNDS AVAILABLE:**

**\$535,304.34**

**BUDGETED EXPENDITURES:**

|                        |              |
|------------------------|--------------|
| 1.1 Administration     | \$224,125.00 |
| 1.2 Maintenance        | \$82,000.00  |
| 1.3 Commodities        | \$26,250.00  |
| 1.4 Capital Outlay     | \$145,000.00 |
| 1.5 Other Expenditures | \$17,000.00  |
| 1.6 Contingencies      | \$30,000.00  |

**TOTAL EXPENDITURES/APPROPRIATIONS:**

**\$524,375.00**

**ENDING BALANCE: MARCH 31, 2027:**

**\$10,929.34**

**ROAD AND BRIDGE FUND:**

**1.1 ADMINISTRATION:**

**PERSONNEL**

|                      |             |             |
|----------------------|-------------|-------------|
| Salaries - Road Crew | \$16,000.00 |             |
| Salaries-Office      | \$41,000.00 |             |
| Social Security      | \$5,000.00  |             |
| Medicare             | \$1,300.00  |             |
| I.M.R.F.-Pension     | \$3,000.00  |             |
| Insurance Benefits   | \$25,950.00 |             |
| Unemployment         | \$1,400.00  |             |
| TOTAL PERSONNEL      |             | \$93,650.00 |

**CONTRACTUAL SERVICES**

|                                            |             |              |
|--------------------------------------------|-------------|--------------|
| Accounting                                 | \$15,000.00 |              |
| Legal Services                             | \$15,000.00 |              |
| Telephone/ Radios                          | \$3,500.00  |              |
| Printing / Publishing                      | \$200.00    |              |
| Utilities                                  | \$15,000.00 |              |
| Personal Property                          | \$40,000.00 |              |
| Training                                   | \$4,000.00  |              |
| Internet                                   | \$1,200.00  |              |
| Insurance                                  | \$20,000.00 |              |
| Ipwman-II. Public Works Mutual Aid Network | \$250.00    |              |
| IT Service                                 | \$1,000.00  |              |
| Travel                                     | \$1,200.00  |              |
| Postage                                    | \$800.00    |              |
| Dues                                       | \$325.00    |              |
| TOTAL CONTRACTUAL SERVICES:                |             | \$117,475.00 |

**COMMODITIES**

|                            |            |             |
|----------------------------|------------|-------------|
| Office- Computer, Supplies | \$5,500.00 |             |
| Operating Expense          | \$1,500.00 |             |
| Payroll Expenses           | \$6,000.00 |             |
| TOTAL COMMODITIES:         |            | \$13,000.00 |

**TOTAL ADMINISTRATION:** \$224,125.00

**ROAD AND BRIDGE FUND:**

1.2 MAINTENANCE:

CONTRACTUAL SERVICES:

|                                |             |             |
|--------------------------------|-------------|-------------|
| Building Maintenance Services  | \$40,000.00 |             |
| Equipment Maintenance          | \$42,000.00 |             |
| TOTAL CONTRACTUAL MAINTENANCE: |             | \$82,000.00 |

1.3 COMMODITIES:

|                    |             |             |
|--------------------|-------------|-------------|
| Shop Supplies      | \$14,000.00 |             |
| Small Tools        | \$5,000.00  |             |
| Fuel               | \$7,250.00  |             |
| TOTAL COMMODITIES: |             | \$26,250.00 |

1.4 CAPITAL OUTLAY:

|                       |              |              |
|-----------------------|--------------|--------------|
| New Building          | \$145,000.00 |              |
| TOTAL CAPITAL OUTLAY: |              | \$145,000.00 |

1.5 OTHER EXPENDITURES:

|                           |             |             |
|---------------------------|-------------|-------------|
| Rentals & Uniforms        | \$12,000.00 |             |
| Employee Supplies         | \$3,000.00  |             |
| Miscellaneous Expense     | \$2,000.00  |             |
| TOTAL OTHER EXPENDITURES: |             | \$17,000.00 |

|                           |  |                     |
|---------------------------|--|---------------------|
| <b>TOTAL MAINTENANCE:</b> |  | <b>\$270,250.00</b> |
|---------------------------|--|---------------------|

**PERMANENT ROAD FUND:**

**BEGINNING BALANCE:      FEBRUARY 28, 2026:** \$610,253.00

**ESTIMATED REVENUES:**

|                                        |              |
|----------------------------------------|--------------|
| Property Tax                           | \$868,117.00 |
| Interest                               | \$11,000.00  |
| Miscellaneous:                         | \$3,000.00   |
| Malta Twp salt treatment reimbursement | \$1,500.00   |

**TOTAL ESTIMATED REVENUES:** \$883,617.00

**TOTAL ESTIMATED FUNDS AVAILABLE:** \$1,493,870.00

**BUDGETED EXPENDITURES:**

|                        |                |
|------------------------|----------------|
| 1.1 Personnel          | \$306,050.00   |
| 1.2 Contractual        | \$1,004,600.00 |
| 1.3 Commodities        | \$55,000.00    |
| 1.4 Other Expenditures | \$20,000.00    |
| 1.5 Contingencies      | \$35,000.00    |

**TOTAL EXPENDITURES/APPROPRIATIONS:** \$1,420,650.00

**ENDING BALANCE: MARCH 31, 2027:** \$73,220.00

**BUDGETED EXPENDITURES:**

1.1 ADMINISTRATION: PERSONNEL

|                                                    |              |
|----------------------------------------------------|--------------|
| Salaries-Road Crew                                 | \$165,000.00 |
| Salaries - Highway Commissioner                    | \$30,000.00  |
| Social Security includes highway commissioner)     | \$12,360.00  |
| Medicare ( includes highway commissioner)          | \$2,944.00   |
| IMRF (includes highway commissioner)               | \$20,000.00  |
| Insurance Benefits (includes highway commissioner) | \$74,996.00  |
| Unemployment                                       | \$750.00     |

**TOTAL ADMINISTRATION:** \$306,050.00

**PERMANENT ROAD FUND:**

1.2 CONTRACTUAL SERVICES

|                                    |              |                |
|------------------------------------|--------------|----------------|
| Road Maintenance                   | \$72,000.00  |                |
| Engineering / surveys / appraisals | \$75,000.00  |                |
| Rentals                            | \$10,000.00  |                |
| Road Lighting                      | \$2,500.00   |                |
| Contract Labor                     | \$4,000.00   |                |
| Road Projects                      | \$750,000.00 |                |
| Road Striping-Paint-Beads          | \$35,000.00  |                |
| Road Salt-Chips-Treatment          | \$40,000.00  |                |
| Road Signs                         | \$5,000.00   |                |
| EPA                                | \$1,100.00   |                |
| Julie Locating Service             | \$10,000.00  |                |
| TOTAL CONTRACTUAL SERVICES         |              | \$1,004,600.00 |

1.3 COMMODITIES

|                   |             |             |
|-------------------|-------------|-------------|
| Equipment Fuel    | \$40,000.00 |             |
| Payroll Expenses  | \$15,000.00 |             |
| TOTAL COMMODITIES |             | \$55,000.00 |

1.4 OTHER EXPENDITURES

|                          |             |             |
|--------------------------|-------------|-------------|
| Miscellaneous            | \$20,000.00 |             |
| TOTAL OTHER EXPENDITURES |             | \$20,000.00 |

1.5 CONTINGENCIES

|                                    |  |                |
|------------------------------------|--|----------------|
| TOTAL EXPENDITURES/APPROPRIATIONS: |  | \$1,420,650.00 |
|------------------------------------|--|----------------|

**BUILDING & EQUIPMENT FUND:**

**BEGINNING BALANCE: FEBRUARY 28, 2026. :** \$82,470.29

**ESTIMATED REVENUES:**

|                              |              |
|------------------------------|--------------|
| Property Tax                 | \$182,190.00 |
| Equipment Sales              | \$20,000.00  |
| Scrap metal Sales            | \$250.00     |
| Miscellaneous Income         | \$250.00     |
| Interest                     | \$1,250.00   |
| MFT Equipment Reimbursements | \$150,000.00 |

**TOTAL ESTIMATED REVENUES:** \$353,940.00

**TOTAL ESTIMATED FUNDS AVAILABLE:** \$436,410.29

**BUDGETED EXPENDITURES:**

|                    |              |
|--------------------|--------------|
| 1.1 Equipment      | \$350,000.00 |
| 1.2 Capital Outlay | \$50,000.00  |
| 1.3 Contingencies  | \$30,000.00  |

**TOTAL EXPENDITURES/APPROPRIATIONS:** \$430,000.00

**ENDING BALANCE: MARCH 31, 2027:** \$6,410.29

**BUDGETED EXPENDITURES****1.1 EQUIPMENT EXPENDITURES**

|                                     |                     |
|-------------------------------------|---------------------|
| New Equipment                       | \$100,000.00        |
| New Building Payments               | \$250,000.00        |
| <b>TOTAL EQUIPMENT EXPENDITURES</b> | <b>\$350,000.00</b> |

**1.3 CAPITAL OUTLAY**

|                             |                    |
|-----------------------------|--------------------|
| Future New Equipment        | \$50,000.00        |
| <b>TOTAL CAPITAL OUTLAY</b> | <b>\$50,000.00</b> |

**1.3 CONTINGENCIES** \$30,000.00

**TOTAL EXPENDITURES/APPROPRIATIONS:** \$430,000.00

**SPECIAL BRIDGE FUND:**

**BEGINNING BALANCE: FEBRUARY 28, 2026:** \$324,662.75

**ESTIMATED REVENUES:**

|                                  |            |                   |
|----------------------------------|------------|-------------------|
| Interest Income                  | \$4,000.00 |                   |
| Misc.                            | \$250.00   |                   |
| <b>TOTAL ESTIMATED REVENUES:</b> |            | <b>\$4,250.00</b> |

**TOTAL ESTIMATED FUNDS AVAILABLE:** \$328,912.75

**BUDGETED EXPENDITURES:**

|                                           |              |                     |
|-------------------------------------------|--------------|---------------------|
| 1.1 Contractual                           | \$105,000.00 |                     |
| 1.3 Contingencies                         | \$30,000.00  |                     |
| <b>TOTAL EXPENDITURES/APPROPRIATIONS:</b> |              | <b>\$135,000.00</b> |

**ENDING BALANCE: MARCH 31, 2027** **\$193,912.75**

|                                               |             |                         |
|-----------------------------------------------|-------------|-------------------------|
| 1.1 CONTRACTUAL SERVICES:                     |             |                         |
| Bridge Repairs and Replacement                | \$75,000.00 |                         |
| Culvert Replacement                           | \$10,000.00 |                         |
| Drainage Pipe                                 | \$10,000.00 |                         |
| Manhole Replacement                           | \$10,000.00 |                         |
| <b>TOTAL CONTRACTUAL SERVICES</b>             |             | <b>\$105,000.00</b>     |
| <br>1.3 Contingencies                         |             | <br>\$30,000.00         |
| <br><b>TOTAL EXPENDITURES/APPROPRIATIONS:</b> |             | <br><b>\$135,000.00</b> |

[illegible]



SECTION 3: That the amount appropriated for road purposes for the fiscal year beginning **APRIL 1, 2026 AND ENDING MARCH 31, 2027** by fund shall be as follows:

|   |                           |                              |
|---|---------------------------|------------------------------|
| 1 | GENERAL ROAD FUND         | <u>\$524,375.00</u>          |
| 2 | PERMANENT ROAD FUND       | <u>\$1,420,650.00</u>        |
| 3 | BUILDING & EQUIPMENT FUND | <u>\$430,000.00</u>          |
| 4 | SPECIAL BRIDGE FUND       | <u>\$135,000.00</u>          |
|   | TOTAL APPROPRIATIONS:     | <u><u>\$2,510,025.00</u></u> |

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.

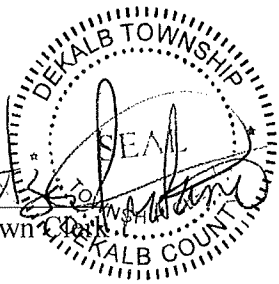
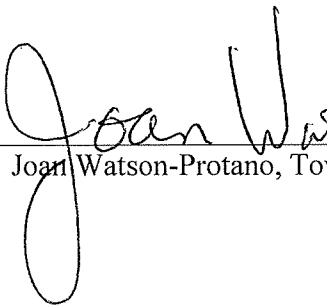
SECTION 5: That each appropriated fund total shall be divided among the several objects and purposes specified, and in particular amounts stated for each fund respectively in Section 2 constituting the total appropriations in the amount of TWO MILLION FIVE HUNDRED TEN THOUSAND TWENTY-FIVE DOLLARS AND 00/100 for the fiscal year beginning **APRIL 1, 2026** and ending **MARCH 31, 2027**.

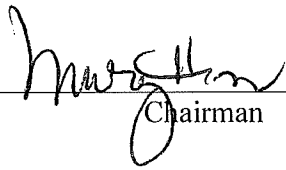
SECTION 6: That Section 3 shall be and is a summary of the annual Appropriation Ordinance of this Road District, passed by the Town Board as required by law and shall be in full force and effect from and after this date.

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 17 day of May, 2026, pursuant to a roll call vote by the Board of Trustees of **DEKALB** Township, **DEKALB** County, Illinois.

| <u>BOARD OF TRUSTEES</u> | <u>AYE</u>                          | <u>NAY</u>               | <u>ABSENT</u>            |
|--------------------------|-------------------------------------|--------------------------|--------------------------|
| Mary Hess                | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Gregory Akers            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Nancy Bradlo             | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Katherine McLaughlin     | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Dale Thurman             | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |



  
Chairman

Joan Watson-Protano, Town Clerk

# CERTIFICATION OF BUDGET & APPROPRIATION ORDINANCE

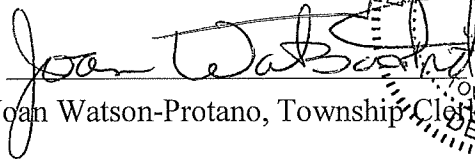
## ROAD DISTRICT

FILED  
MAY 22 2026  
DeKalb County Clerk

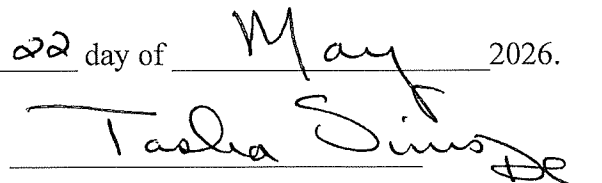
The undersigned, duly elected, qualified and acting Clerk, of **DEKALB** Township,  
**DEKALB** County, Illinois, does hereby certify that attached hereto is a true and correct copy  
of the Budget and Appropriation Ordinance of said Road District for the fiscal year  
beginning **APRIL 1, 2026** and ending **MARCH 31, 2027**, as adopted this 19 day of  
May, 2026

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

Dated this 19 day of May, 2026.

  
Joan Watson-Protano, Township Clerk

Filed this 22 day of May, 2026.

  
County Clerk

**CERTIFIED ESTIMATE OF REVENUES BY SOURCE**

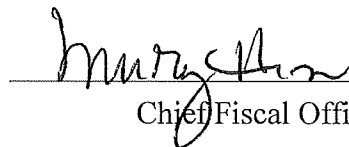
**ROAD DISTRICT**

FILED  
MAY 22 2026  
DeKalb County Clerk

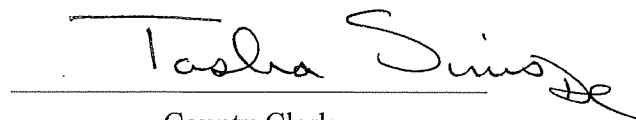
The undersigned, Supervisor, Chief Fiscal Officer of **DEKALB** Township, **DEKALB** County, Illinois, does hereby certify that the estimate of revenues, by source or anticipated to be received by said taxing district, is either set forth in said ordinance as "Revenues" or attached hereto by separate document, is a true statement of said estimate.

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

Dated this 19 day of May, 2026

  
\_\_\_\_\_  
Chief Fiscal Officer

Filed this 22 day of May, 2026

  
\_\_\_\_\_  
County Clerk