# Budget & Appropriation Ordinance

**ROAD DISTRICT**

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

FILED
MAY 2 2 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 | |
| | T0TAL 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-Il. 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 |
| **TOTAL MAINTENANCE:** | | $270,250.00 |

**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 $35,000.00

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 | |
| TOTAL EQUIPMENT EXPENDITURES | | $350,000.00 |
| 1.3 CAPITAL OUTLAY | | |
| Future New Equipment | $50,000.00 | |
| TOTAL CAPITAL OUTLAY | | $50,000.00 |
| 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 | |
| | TOTAL ESTIMATED REVENUES: | | $4,250.00 |
| | TOTAL ESTIMATED FUNDS AVAILABLE: | | $328,912.75 |
| BUDGETED EXPENDITURES: | | | |
| 1.1 | Contractual | $105,000.00 | |
| 1.3 | Contingencies | $30,000.00 | |
| | TOTAL EXPENDITURES/APPROPRIATIONS: | | $135,000.00 |
| **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 | |
| | TOTAL CONTRACTUAL SERVICES | | $105,000.00 |
| 1.3 | Contingencies | | $30,000.00 |
| | TOTAL EXPENDITURES/APPROPRIATIONS: | | $135,000.00 |

| | | |
|---|---|---|
| **ROAD DISTRICT CAPITAL FUND** | | |
| BEGINNING BALANCE: FEBRUARY 28, 2026 | | $5,030.27 |
| ESTIMATED REVENUES | | |
| Transfer From Road and Bridge Fund | $145,000.00 | |
| Transfer from Permanent Road fund | $150,000.00 | |
| Transfer from Building & Equipment Fund | $250,000.00 | |
| Misc. | $1,000.00 | |
| Interest | $1,000.00 | |
| TOTAL ESTIMATED REVENUES | | $547,000.00 |
| TOTAL FUNDS AVAILABLE | | $552,030.27 |
| BUDGETD EXPENDITURES | | |
| Future Truck Purchase in 2027 | $100,000.00 | |
| Future Building Payment in 2027-2028 | $150,000.00 | |
| Road Project in 2027 thru 2030 | $150,000.00 | |
| Future Equipment purchase 2028 | $150,000.00 | |
| TOTAL BUDGETED EXPENDITURES | | $550,000.00 |
| **ENDING BALANCE MARCH 31, 2027** | | **$2,030.27** |

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 | $524,375.00 |
| 2 | PERMANENT ROAD FUND | $1,420,650.00 |
| 3 | BUILDING & EQUIPMENT FUND | $430,000.00 |
| 4 | SPECIAL BRIDGE FUND | $135,000.00 |
| | TOTAL APPROPRIATIONS: | **$2,510,025.00** |

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

| **BOARD OF TRUSTEES** | **AYE** | **NAY** | **ABSENT** |
|---|---|---|---|
| Mary Hess | ✓ | | |
| Gregory Akers | ✓ | | |
| Nancy Bradlo | ✓ | | |
| Katherine McLaughlin | ✓ | | |
| Dale Thurman | ✓ | | |

Joan Watson-Protano

Joan Watson-Protano, Town Clerk

DEKALB TOWNSHIP SEAL DEKALB COUNTY

Chairman

**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

DEKALB TOWNSHIP CLERK DEKALB COUNTY

Filed this 22 day of May 2026.

County Clerk

FILED
MAY 22 2026
DeKalb County Clerk

**CERTIFIED ESTIMATE OF REVENUES BY SOURCE**

**ROAD DISTRICT**

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