

BUDGET & APPROPRIATION ORDINANCE

WHITE OAK TOWNSHIP ROAD DISTRICT

ORDINANCE No. 2024 - 2

An ordinance appropriating for all road purposes for White Oak Township Road District, McLean County, Illinois, for the fiscal year beginning April 1, 2024 and ending March 31, 2025.

BE IT ORDAINED by the Board of Trustees of White Oak Township, McLean 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 White Oak County Road District, be and the same are hereby appropriated for road purposes of White Oak Township Road District, McLean County Illinois as hereafter specified for the fiscal year beginning April 1, 2024 and ending March 31, 2025

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

General Road and Bridge Fund,	Equipment and Building Fund,	
Joint Bridge Fund,	Insurance Fund,	
Social Security Fund,	Permanent Road Fund,	Audit Fund

			<u>2023-2024</u>	<u>2023-2024</u>	<u>2024-2025</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
6RB	<u>GENERAL ROAD FUND</u>				
	BEGINNING BALANCE	April 1	138,184	138,184	172,748
	<u>REVENUES</u>				
6RB	311	Property Tax-Net	44,720	44,527	44,800
6RB	342	Replacement Tax	2,000	4,439	3,000
6RB	351	Court Fines			
6RB	374	Maintenance Fees			
6RB	381	Interest Income	200	4,737	2,000
6RB	382	Rental Income			
6RB	389	Miscellaneous Income	0	100	0
6RB	391	Escrow Account			
6RB	392	Project Payments	27,000	30,844	28,000
	TOTAL REVENUES:		73,920	84,647	77,800
	TOTAL FUNDS AVAILABLE:		212,104	222,831	250,548
	<u>EXPENDITURES</u>				
6-11		Administration	14,000	405	14,000
6-45		Maintenance	154,434	96,114	158,950
	TOTAL EXPENDITURES:		168,434	96,519	172,950
		Contingencies	2,000		2,000
		Transfer to Capital Fund			
		Transfer to Equipment/Building Fund			
	TOTAL APPROPRIATIONS:		170,434	96,519	174,950
	ENDING BALANCE	March 31	41,670	126,312	75,598

		<u>2023-2024</u> <u>Budget</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Budget</u>
6-11RB	<u>ADMINISTRATION</u>			
	<u>PERSONNEL (N/A)</u>			
6-11RB	410 Salaries			
6-11RB	451 Health Insurance			
6-11RB	453 Unemployment Insurance			
6-11RB	454 Worker's Compensation			
6-11RB	461 Social Security Contribution			
6-11RB	462 Medicare Contribution			
6-11RB	463 Retirement Contribution			
		0	0	0
	<u>CONTRACTUAL SERVICES</u>			
6-11RB	531 Accounting Service	4,000	0	4,000
6-11RB	533 Legal Service	5,000	0	5,000
6-11RB	551 Postage			
6-11RB	552 Telephone			
6-11RB	553 Publishing	500	270	500
6-11RB	554 Printing			
6-11RB	562 Travel Expenses	1,000	0	1,000
6-11RB	563 Training & Dues	1,000	135	1,000
6-11RB	591 Liability Insurance			
6-11RB	592 General Insurance			
6-11RB	593 Risk Management Contribution			
6-11RB	599 Contract Payment			
		11,500	405	11,500
	<u>COMMODITIES</u>			
6-11RB	651 Office Supplies	2,000	28	2,000
	<u>CAPITAL OUTLAY</u>			
6-11RB	830 Equipment			
	<u>OTHER EXPENDITURES</u>			
6-11RB	914			
6-11RB	929 Miscellaneous Expense	500	0	500
		500	0	500
	TOTAL ADMINISTRATION:	14,000	405	14,000

		<u>2023-2024</u>	<u>2023-2024</u>	<u>2024-2025</u>
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
6-45RB	<u>MAINTENANCE</u>			
	<u>PERSONNEL</u>			
6-45RB	410 Salaries	8,000	3,225	8,000
	411 Payroll Tax Expense	700	708	800
6-45RB	452 Drug Tests	1,000	45	1,000
6-45RB	453 Unemployment Insurance	150		150
6-45RB	454 Worker's Compensation			
6-45RB	463 Retirement Contribution			
		<hr/>	<hr/>	<hr/>
		9,850	3,978	9,950
	<u>CONTRACTUAL SERVICES</u>			
6-45RB	511 Maintenance Service-Building	4,000	1,630	4,000
6-45RB	512 Maintenance Service-Equipment			
6-45RB	513 Maintenance Service-Vehicle			
6-45RB	514 Maintenance Service-Road	80,000	74,789	80,000
6-45RB	516 Maintenance Service-Snow Removal			
6-45RB	518 Maintenance Service-Bridge			
6-45RB	532 Engineering Service			
6-45RB	571 Utilities			
6-45RB	561 Rentals	1,000		1,000
6-45RB	581 Road Patrol	1,000	184	1,000
6-45RB	594 Contract Payment			
		<hr/>	<hr/>	<hr/>
		86,000	76,603	86,000
	<u>COMMODITIES</u>			
6-45RB	611 Maintenance Supplies-Building	1,000		1,000
6-45RB	612 Maintenance Supplies-Equipment	6,000	2,855	6,000
6-45RB	613 Maintenance Supplies-Vehicle	16,000	4,997	16,000
6-45RB	614 Maintenance Supplies-Road	13,000	5,593	13,000
6-45RB	616 Maintenance Supplies-Snow Removal			
6-45RB	618 Maintenance Supplies-Bridge			
6-45RB	652 Operating Supplies			
6-45RB	655 Fuel - Gasoline & Diesel Fuel	5,000	1,706	5,000
6-45RB	657 Lubricants			
		<hr/>	<hr/>	<hr/>
		41,000	15,151	41,000
	<u>CAPITAL OUTLAY</u>			
6-45RB	820 Building			
6-45RB	830 Vehicle	10,000	0	10,000
6-45RB	840 Equipment	10,000	0	10,000
		<hr/>	<hr/>	<hr/>
		20,000	0	20,000
	<u>OTHER EXPENDITURES</u>			
6-45RB	930 Contingencies	1,000	0	1,000
6-45RB	929 Miscellaneous Expense	1,000	382	1,000
		<hr/>	<hr/>	<hr/>
TOTAL MAINTENANCE:		158,850	96,114	158,950

			<u>2023-2024 Budget</u>	<u>2023-2024 Actual</u>	<u>2024-2025 Budget</u>	
21RB		<u>AUDIT FUND</u>				
		BEGINNING BALANCE	April 1	2,858	2,858	(221)
		<u>REVENUES</u>				
21RB	311	Property Tax		101	101	101
21RB	381	Interest Income				
		TOTAL REVENUES:		101	101	101
		TOTAL FUNDS AVAILABLE:		2,855	2,959	(19)
		<u>EXPENDITURES</u>		0		0
		<u>CONTRACTUAL SERVICES</u>				
21RB	531	Accounting Service		2,500	0	2,500
		ENDING BALANCE	March 31	5,355	2,959	(2,519)
			<u>2023-2024 Budget</u>	<u>2023-2024 Actual</u>	<u>2024-2025 Budget</u>	
22RB		<u>INSURANCE FUND</u>				
		BEGINNING BALANCE	April 1	2,405	2,405	1,838
		<u>REVENUES</u>				
22RB	311	Property Tax		2,000	1,992	2,000
22RB	381	Interest Income				
22RB	387	Dividend Income		450	449	450
		TOTAL REVENUES:		2,450	2,441	2,450
		TOTAL FUNDS AVAILABLE:		5,096	4,846	6,738
		<u>EXPENDITURES</u>				
		<u>PERSONNEL</u>				
22RB	453	Unemployment Insurance				
		<u>CONTRACTUAL SERVICES</u>				
22RB	593	Risk Management Contribution		3,700	3,197	3,700
		TOTAL EXPEND/APPROPRIATION:		3,700	3,197	3,700
		ENDING BALANCE	March 31	1,396	1,649	3,038

			<u>2023-2024</u>	<u>2023-2024</u>	<u>2024-2025</u>	
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	
24RB		<u>SOCIAL SECURITY FUND</u>				
		BEGINNING BALANCE	April 1	1,725	1,725	1,815
		<u>REVENUES</u>				
24RB	311	Property Tax		280	279	280
24RB	342	Replacement Tax				
24RB	381	Interest Income				
		TOTAL REVENUES:		280	279	280
		TOTAL FUNDS AVAILABLE:		1,876	2,004	2,375
		<u>EXPENDITURES</u>				
		<u>PERSONNEL</u>				
24RB	461	Social Security Contribution		200	210	496
24RB	462	Medicare Contribution		61	48	120
		TOTAL EXPEND/APPROPRIATION:		261	258	616
		ENDING BALANCE	March 31	1,615	1,746	1,759

			<u>2023-2024</u> <u>Budget</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Budget</u>
26RB	<u>CONSTRUCTION-REPAIR OF BRIDGES</u>				
	<u>AT JOINT EXPENSE OF COUNTY FUND</u>				
	BEGINNING BALANCE	April 1	46,112	46,112	53,903
	<u>REVENUES</u>				
26RB	311	Property Tax	7,023	7,049	7,050
26RB	381	Interest Income	80	768	400
26RB	389	Miscellaneous Income (Culvert Resale)			
TOTAL REVENUES:			7,103	7,817	7,450
TOTAL FUNDS AVAILABLE:			53,215	53,929	68,803
	<u>CONTRACTUAL SERVICES</u>				
26RB	518	Maintenance Service-Bridge	20,000	0	20,000
26RB	528	Maintenance Service-Ditch	35,000		35,000
			55,000	0	55,000
	<u>CAPITAL OUTLAY</u>				
26RB	890	Improvement-Bridge	0	0	0
26RB	891	Capital Improvement Reserve Fund			
			0	0	0
TOTAL EXPENDITURES:			50,000	0	55,000
26RB	892	Contingencies	0	0	0
TOTAL APPROPRIATIONS:			50,000	0	55,000
	ENDING BALANCE	March 31	3,215	53,929	13,803

			<u>2023-2024</u> <u>Budget</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Budget</u>	
27RB		<u>EQUIPMENT & BUILDING FUND</u>				
		BEGINNING BALANCE	April 1	219,556	219,556	223,643
		<u>REVENUES</u>				
27RB	311	Property Tax	6,950	6,926	6,950	
27RB	381	Interest Income	361	3,361	2,000	
		TOTAL REVENUES:	7,311	10,287	8,950	
		TOTAL FUNDS AVAILABLE:	226,867	229,843	232,593	
		<u>CONTRACTUAL SERVICES</u>				
27RB	599	Contract Payment				
		<u>DEBT SERVICE</u>				
27RB	710	Principal Payment				
27RB	720	Interest Expense				
			0	0	0	
		<u>CAPITAL OUTLAY</u>				
27RB	820	Building			7,000	
27RB	830	Equipment	40,000	6,200	40,000	
27RB	840	Vehicle	177,000		170,000	
			217,000	6,200	217,000	
		TOTAL APPROPRIATION:	217,000	6,200	217,000	
		ENDING BALANCE	March 31	9,867	223,643	15,593

			<u>2023-2024</u> <u>Budget</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Budget</u>
28RB		<u>PERMANENT ROAD FUND</u>			
		BEGINNING BALANCE			
		April 1	0	0	0
		<u>REVENUES</u>			
28RB	311	Property Tax	0	0	0
28RB	381	Interest Income	0	0	0
		TOTAL REVENUES:	0	0	0
		TOTAL FUNDS AVAILABLE:	0	0	0
		<u>CONTRACTUAL SERVICES</u>			
28RB	599	Contract Payment	0	0	0
		<u>CAPITAL OUTLAY</u>			
28RB	850	Road	0	0	0
28RB	860	Bridge	0	0	0
		TOTAL APPROPRIATION:	0	0	0
		ENDING BALANCE			
		March 31	0	0	0
			<u>2023-2024</u> <u>Budget</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Budget</u>
29RB		<u>CAPITAL FUND</u>			
		BEGINNING BALANCE			
		April 1	150,000	150,000	150,000
		<u>REVENUES</u>			
29RB	311	Property Tax			
29RB	381	Interest Income			
		Transfer from Road & Bridge			
		TOTAL REVENUES:	0	0	0
		TOTAL FUNDS AVAILABLE:	150,000	150,000	150,000
		<u>CAPITAL OUTLAY</u>			
29RB	820	Building			
29RB	830	Equipment			
29RB	840	Vehicle			
			0	0	0
		TOTAL APPROPRIATION:	0	0	0
		ENDING BALANCE			
		March 31	150,000	150,000	150,000

SECTION 3: That the amount appropriated for road purposes for the fiscal year beginning April 1, 2024 and ending March 31 2025, shall be as follows:

6RB	General Road Fund	\$ 174,950.00
21RB	Audit Fund	\$ 2,500.00
22RB	Insurance Fund	\$ 3,700.00
24RB	Social Security Fund	\$ 616.00
26RB	Construction or Repair of Bridges at Joint Expense of County Fund	\$ 55,000.00
27RB	Equipment & Building Fund	\$ 217,000.00
28RB	Permanent Road Fund	\$ -
29RB	Capital Fund	\$ 150,000.00
	TOTAL APPROPRIATIONS:	\$ 603,766.00

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 amounts of six hundred three thousand seven hundred sixt-six dollars (\$603,766) for fiscal year beginning April 1, 2024 and ending March 31,2025.

SECTION 6: That section 3 shall be and is a summary of the annual Appropriation Ordinance of this Road District, 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 10th day of June, 2024 pursuant to a roll call vote by the Board of Trustees of White Oak Township, McLean County, Illinois.

<u>BOARD OF TRUSTEES</u>	<u>AYE</u>	<u>NAY</u>	<u>ABSENT</u>
Catherine Metsker _____	_____	_____	_____
Danielle Myers _____	_____	_____	_____
Angela Onuma _____	_____	_____	_____
Peggy Braffet _____	_____	_____	_____
Randall Lorimor _____	_____	_____	_____

Township Clerk

Supervisor

CERTIFICATION OF BUDGET & APPROPRIATION ORDINANCE

WHITE OAK TOWNSHIP ROAD DISTRICT

The undersigned, duly elected, qualified and acting Clerk, of White Oak Township, McLean County, Illinois does hereby certify that attached hereto is a true and correct copy of the Budget & Appropriation Ordinance for White Oak Township Road District for the fiscal year beginning April 1, 2024 and ending March 31, 2025 as adopted on this 10th day of June, 2025.

This certification is made and filed pursuant to the requirements of (35 ILCS 200/18-50) and on behalf of White Oak Township Road District, McLean County, Illinois.

This certification must be filed within 30 days after the adoption of the Budget & Appropriation Ordinance.

Dated this 10th day of June, 2025

Town Clerk

Filed this ____ day of _____, 2024

County Clerk

CERTIFIED ESTIMATE OF REVENUES BY SOURCE

WHITE OAK TOWNSHIP ROAD DISTRICT

The undersigned, Supervisor, Chief Fiscal Officer, of White Oak Township, McLean County, Illinois, does hereby certify that the estimate of revenues, by source or anticipated to be received by White Oak Township Road District is either set forth in said ordinance as "Revenues" 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 White Oak Township Road District, McLean County Illinois.

This certification must be filed within 30 days after the adoption of the Budget & Appropriation Ordinance.

Dated this 10th day of June, 2024

Chief Fiscal Officer

Filed this _____ day of _____, 2024

County Clerk
