

BUDGET & APPROPRIATION ORDINANCE

TOWNSHIP

ORDINANCE No. TF 2024-2

An ordinance appropriating for all town purposes for White Oak Township, McLean County, Illinois or the fiscal year beginning April 1, 2026 and ending March 31, 2027.

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 Township, be and the same are hereby appropriated for the town purpose of White Oak Township, McLean County, Illinois as hereinafter specified for the fiscal year beginning April 1, 2026 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	Audit Fund
Illinois Municipal Retirement Fund		Social Security Fund
General Assistance Fund	Insurance Fund	

			<u>2025-2026</u> <u>Budget</u>	<u>2025-2026</u> <u>Actual</u>	<u>2026-2027</u> <u>Budget</u>	
1TF	<u>GENERAL TOWN FUND</u>					
	BEGINNING BALANCE		April 1	259,550	259,550	203,303
	<u>REVENUES</u>					
1TF	311	Property Tax	10,000	11,577	10,000	
1TF	342	Replacement Tax	6,200	5,266	6,200	
1TF	381	Interest Income	7,000	5,755	5,700	
1TF	382	Rental Income	1,300	2,400	1,500	
1TF	389	Miscellaneous Income	0	20	0	
	TOTAL REVENUES:		24,500	25,018	23,400	
	TOTAL FUNDS AVAILABLE:		284,050	284,569	226,703	
	<u>EXPENDITURES</u>					
1-11		Administration	225,850	81,266	226,250	
	TOTAL EXPENDITURES:		225,850	81,266	226,250	
	Contingencies					
	TOTAL APPROPRIATIONS:		225,850	81,266	226,250	
	ENDING BALANCE		March 31	58,200	203,303	453

		<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
1-11TF	<u>ADMINISTRATION</u>			
	<u>PERSONNEL</u>			
1-11TF	410 Salaries	52,000	51,465	52,000
1-11TF	451 Health Insurance			
1-11TF	453 Unemployment Insurance			
1-11TF	454 Worker's Compensation			
1-11TF	463 Retirement Contribution			
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		52,000	51,465	52,000
	<u>CONTRACTUAL SERVICES</u>			
1-11TF	511 Maintenance Service-Building	4,000	4,684	4,000
1-11TF	512 Maintenance Service-Equipment	2,500		2,500
1-11TF	531 Accounting Service	3,200	2,770	3,200
1-11TF	533 Legal Service	3,000		3,000
1-11TF	541 Dues	350	317	350
1-11TF	542 Training	500	0	500
1-11TF	551 Postage	200	146	200
1-11TF	582 Publishing	600	532	1,000
1-11TF	554 Printing			
1-11TF	556 Web Services	500	255	500
1-11TF	557 Software / Hardware Services	2,000	2,311	2,000
1-11TF	562 Travel Expenses	200		200
1-11TF	571 Utilities <i>(Gas & Electric)</i>	6,500	4,801	6,500
1-11TF	572 Refuse Pick up	1,000	477	1,000
1-11TF	573 Water Softener Rental	250	215	250
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		24,800	16,508	25,200
	<u>COMMODITIES</u>			
1-11TF	651 Office Supplies	400	92	400
1-11TF	652 Operating Supplies	650	0	650
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		1,050	92	1,050
	<u>CAPITAL OUTLAY</u>			
1-11TF	820 Building	40,000	13,200	40,000
1-11TF	830 Equipment	8,000	0	8,000
1-11TF	891 Capital Impr. Reserve Fund	100,000	0	100,000
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		148,000	13,200	148,000
	<u>OTHER EXPENDITURES</u>			
1-11TF	929 Miscellaneous Expense	1,500	244	1,500
TOTAL ADMINISTRATION:		225,850	81,266	226,250

			<u>2025-2026</u> <u>Budget</u>	<u>2025-2026</u> <u>Actual</u>	<u>2026-2027</u> <u>Budget</u>	
1-10C		<u>CEMETERY</u>				
		BEGINNING BALANCE	April 1	70,526	73,833	76,832
		<u>REVENUES</u>				
1-10C	311	Property Tax	2,000	2,079	2,000	
1-10C	381	Interest Income	1,400	1,372	1,400	
1-10C	383	Cemetery Income	0	2,100	0	
1-10C	389	Miscellaneous Income	0		0	
		TOTAL REVENUES:	3,400	5,551	3,400	
		TOTAL FUNDS AVAILABLE:	73,926	79,384	80,232	
		<u>CONTRACTUAL SERVICES</u>				
1-10C	511	Maintenance Service-Building				
1-10C	512	Maintenance Service-Equipment				
1-10C	513	Maintenance Service-Vehicle				
1-10C	514	Maintenance Service-Road				
1-10C	517	Maintenance Service-Grounds	3,500	0	3,500	
1-10C	549	Other Professional Services	2,000	2,200	2,500	
1-10C	594	Rentals				
			5,500	2,200	6,000	
		<u>COMMODITIES</u>				
1-10C	612	Maintenance Supplies-Equipment				
1-10C	613	Maintenance Supplies-Vehicle				
1-10C	614	Maintenance Supplies-Road				
1-10C	617	Maintenance Supplies-Grounds				
1-10C	652	Operating Supplies				
1-10C	655	Gasoline	1,500	352	1,500	
1-10C	656	Diesel Fuel				
1-10C	657	Lubricants				
			1,500	352	1,500	
		<u>CAPITAL OUTLAY</u>				
1-10C	810	Land				
1-10C	830	Equipment				
1-10C	840	Vehicle				
			0	0	0	
		<u>OTHER EXPENDITURES</u>				
1-10C	929	Miscellaneous Expense				
		TOTAL EXPENDITURES:	7,000	2,552	7,500	
		ENDING BALANCE	March 31	66,926	76,832	72,732

			<u>2025-2026 Budget</u>	<u>2025-2026 Actual</u>	<u>2026-2027 Budget</u>	
11TF		<u>AUDIT FUND</u>				
		BEGINNING BALANCE	April 1	6,918	8,708	6,094
		<u>REVENUES</u>				
11TF	311	Property Tax		1,800	1,887	1,800
11TF	381	Interest Income		0	0	0
		TOTAL REVENUES:		1,800	1,887	1,800
		TOTAL FUNDS AVAILABLE:		8,718	10,594	7,894
		<u>EXPENDITURES</u>				
		<u>CONTRACTUAL SERVICES</u>				
11TF	531	Accounting Service		5,000	4,500	5,000
		TOTAL EXPENDITURES:		5,000	4,500	5,000
		ENDING BALANCE	March 31	3,718	6,094	2,894
				<u>2025-2026 Budget</u>	<u>2025-2026 Actual</u>	<u>2026-2027 Budget</u>
12TF		<u>INSURANCE FUND</u>				
		BEGINNING BALANCE	April 1	9,991	10,652	11,271
		<u>REVENUES</u>				
12TF	311	Property Tax		5,600	5,543	5,600
12TF	381	Interest Income			0	
12TF	387	Dividend Income		750	815	750
		TOTAL REVENUES:		6,350	6,358	6,350
		TOTAL FUNDS AVAILABLE:		16,341	17,011	17,621
		<u>EXPENDITURES</u>				
		<u>PERSONNEL</u>				
12TF	453	Unemployment Insurance		0	0	0
12TF	454	Worker's Compensation		0	0	0
				0	0	0
		<u>CONTRACTUAL SERVICES</u>				
12TF	593	Risk Management Contribution		5,800	5,740	5,800
		TOTAL EXPENDITURES:		5,800	5,740	5,800
		ENDING BALANCE	March 31	10,541	11,271	11,821

			<u>2025-2026 Budget</u>	<u>2025-2026 Actual</u>	<u>2026-2027 Budget</u>	
13TF		<u>ILLINOIS MUNICIPAL RETIREMENT FUND</u>				
		BEGINNING BALANCE	April 1	11,097	11,097	11,013
		<u>REVENUES</u>				
13TF	311	Property Tax		2,000	1,978	2,000
13TF	381	Interest Income			0	
		TOTAL REVENUES:		2,000	1,978	2,000
		TOTAL FUNDS AVAILABLE:		13,097	13,075	13,013
		<u>EXPENDITURES</u>				
		<u>PERSONNEL</u>				
13TF	463	Retirement Contribution		3,500	2,061	3,500
		TOTAL EXPENDITURES:		3,500	2,061	3,500
		ENDING BALANCE	March 31	9,597	11,013	9,513
				<u>2025-2026 Budget</u>	<u>2025-2026 Actual</u>	<u>2026-2027 Budget</u>
14TF		<u>SOCIAL SECURITY FUND</u>				
		BEGINNING BALANCE	April 1	1,081	1,931	4,231
		<u>REVENUES</u>				
14TF	311	Property Tax		4,500	4,947	4,500
14TF	381	Interest Income			0	
		TOTAL REVENUES:		4,500	4,947	4,500
		TOTAL FUNDS AVAILABLE:		5,581	6,878	8,731
		<u>EXPENDITURES</u>				
		<u>PERSONNEL</u>				
14TF	461	Social Security Contribution		3,600	2,145	3,600
14TF	462	Medicare Contribution		800	502	800
		TOTAL EXPENDITURES:		4,400	2,647	4,400
		ENDING BALANCE	March 31	1,181	4,231	4,331

			<u>2025-2026 Budget</u>	<u>2025-2026 Actual</u>	<u>2026-2027 Budget</u>	
15GA	<u>GENERAL ASSISTANCE FUND</u>					
	BEGINNING BALANCE		April 1	253,620	262,846	269,397
	<u>REVENUES</u>					
15GA	311	Property Tax		2,000	98	2,000
15GA	381	Interest Income		8,000	7,338	8,000
	TOTAL REVENUES:			10,000	7,436	10,000
	TOTAL FUNDS AVAILABLE:			263,620	270,282	279,397
	<u>EXPENDITURES</u>					
15-11		Administration		1,135	0	1,135
15-31		Home Relief		8,650	885	8,700
	TOTAL EXPENDITURES:			9,785	885	9,835
	Contingencies			0	0	0
	TOTAL APPROPRIATIONS:			9,785	885	9,835
	ENDING BALANCE		March 31	253,835	269,397	269,562

		2025-2026 <u>Budget</u>	2025-2026 <u>Actual</u>	2026-2027 <u>Budget</u>
15-11GA	<u>GA ADMINISTRATION</u>			
	<u>PERSONNEL</u>			
15-11GA	410	Salaries		
15-11GA	453	Unemployment Insurance		
15-11GA	454	Worker's Compensation		
15-11GA	461	Social Security Contribution		
15-11GA	462	Medicare Contribution		
15-11GA	463	Retirement Contribution		
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			0	0
				0
	<u>CONTRACTUAL SERVICES</u>			
15-11GA	511	Maintenance Service-Building		
15-11GA	512	Maintenance Service-Equipment		
15-11GA	549	Other Professional Services	500	500
15-11GA	551	Postage	35	35
15-11GA	552	Telephone		
15-11GA	553	Publishing	300	300
15-11GA	554	Printing (<i>copies</i>)		
15-11GA	562	Travel Expenses		
15-11GA	594	Rentals		
			<hr/>	
			835	0
				835
	<u>COMMODITIES</u>			
15-11GA	611	Maintenance Supplies-Building		
15-11GA	612	Maintenance Supplies-Equipment		
15-11GA	651	Office Supplies		
15-11GA	652	Operating Supplies		
			<hr/>	
			0	0
				0
	<u>CAPITAL OUTLAY</u>			
15-11GA	830	Equipment		0
	<u>OTHER EXPENDITURES</u>			
15-11GA	929	Miscellaneous Expense	300	0
		<i>(including training)</i>		300
			<hr/>	
TOTAL ADMINISTRATION:			1,135	0
				1,135

		<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
15-31GA	<u>GA HOME RELIEF</u>			
	<u>CONTRACTUAL SERVICES</u>			
15-31GA	581 Physician Service			
15-31GA	582 Hospital Service-In Patient			
15-31GA	583 Hospital Service-Out Patient			
15-31GA	584 Dental Service			
15-31GA	585 Other Medical Services (MACI Insurance)	850	885	900
15-31GA	586 Funeral & Burial Service			
15-31GA	587 Shelter	4,000		4,000
15-31GA	588 Utility Payment	3,000	0	3,000
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		7,850	885	7,900
	<u>COMMODITIES</u>			
15-31GA	691 Food	200	0	200
15-31GA	692 Personal Incidentals	100	0	100
15-31GA	693 Household Incidentals	100	0	100
15-31GA	695 Drugs	200	0	200
15-31GA	696 Fuel	200	0	200
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		800	0	800
	<u>OTHER EXPENDITURES</u>			
15-31GA	929 Miscellaneous Expense	0	0	0
	TOTAL HOME RELIEF:	8,650	885	8,700

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	226,250
11	Audit Fund	5,000
10	Cemetery Fund	7,500
12	Insurance Fund	5,800
13	Illinois Municipal Retirement Fund (IMRF)	3,500
14	Social Security Fund	4,400
15	General Assistance Fund	9,835
	TOTAL APPROPRIATIONS:	262,285

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 the particular amounts stated for each fund respectively in Section 2, constituting the total appropriations in the amount of two sixty-two thousand two hundred eighty five. (\$ 262,285) 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 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 shall be filed with the County Clerk within 30 days after adoption.

ADOPTED this 17th day of June, 2026 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 _____	_____	_____	_____
Mary "Peggy" Braffet _____	_____	_____	_____
Randall Lorimor _____	_____	_____	_____
Angela Onuma _____	_____	_____	_____

Town Clerk

Chairperson

CERTIFICATION OF BUDGET & APPROPRIATION ORDINANCE

White Oak Township

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 of said Township for the fiscal year beginning April 1, 2026 and ending March 31, 2027, as adopted this 17th 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, McLean County, Illinois.

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

Dated this 17th day of June, 2026

Town Clerk

Filed this ____ day of _____, 2026

County Clerk

CERTIFIED ESTIMATE OF REVENUES BY SOURCE

WHITE OAK TOWNSHIP

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 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 200/18050) and on behalf of White Oak Township, McLean County, Illinois

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

Dated this 17th day of June, 2026

Supervisor - Chief Fiscal Officer

Filed this _____ day of _____, 2026

County Clerk