

**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, 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 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, 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 and Bridge Fund,	Equipment and Building Fund,
Joint Bridge Fund,	Insurance Fund,
Social Security Fund,	Audit Fund

		<b><u>2025-2026</u></b>	<b><u>2025-2026</u></b>	<b><u>2026-2027</u></b>
		<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>
<b><u>GENERAL ROAD FUND</u></b>				
<b>BEGINNING BALANCE</b>	April 1	230,661	288,574	249,779
<b><u>REVENUES</u></b>				
311	Property Tax-Net	44,800	44,508	44,800
342	Replacement Tax	3,000	2,197	3,000
374	Maintenance Fees	0	2,100	0
381	Interest Income	7,500	6,801	6,500
389	Miscellaneous Income	0	810	0
391	Escrow Account			
392	Project Payments	28,000	33,100	28,000
<b>TOTAL REVENUES:</b>		83,300	89,518	82,300
<b>TOTAL FUNDS AVAILABLE:</b>		313,961	378,092	332,079
<b><u>EXPENDITURES</u></b>				
6-11	Administration	11,000	2,060	11,500
6-45	Maintenance	354,950	126,252	354,950
<b>TOTAL EXPENDITURES:</b>		365,950	128,312	366,450
Contingencies		2,000		2,000
Transfer to Capital Fund				
Transfer to Equipment/Building Fund				
<b>TOTAL APPROPRIATIONS:</b>		367,950	128,312	368,450
<b>ENDING BALANCE</b>	March 31	(53,989)	249,779	(36,371)

		<b>2025-2026</b>	<b>2025-2026</b>	<b>2026-2027</b>
		<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>
<b><u>ADMINISTRATION</u></b>				
<b><u>PERSONNEL (N/A)</u></b>				
410	Salaries			
451	Health Insurance			
453	Unemployment Insurance			
454	Worker's Compensation			
461	Social Security Contribution			
462	Medicare Contribution			
463	Retirement Contribution			
		0	0	0
<b><u>CONTRACTUAL SERVICES</u></b>				
531	Accounting Service	500	500	500
533	Legal Service	5,000		5,000
553	Publishing	500	385	1,000
562	Travel Expenses	1,000		1,000
563	Training & Dues	1,000	145	1,000
		8,000	1,030	8,500
<b><u>COMMODITIES</u></b>				
651	Office Supplies	2,000	107	2,000
<b><u>CAPITAL OUTLAY</u></b>				
830	Equipment			
<b><u>OTHER EXPENDITURES</u></b>				
915	Misc Bank Charges		30	
929	Miscellaneous Expense	1,000	1,000	1,000
		1,000	1,030	1,000
	<b>TOTAL ADMINISTRATION:</b>	11,000	2,060	11,500

		<b><u>2025-2026</u></b>	<b><u>2025-2026</u></b>	<b><u>2026-2027</u></b>
		<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>
<b><u>MAINTENANCE</u></b>				
<b><u>PERSONNEL</u></b>				
410	Salaries	8,000	2,050	8,000
411	Payroll Tax Expense	800	172	800
452	Drug Tests	1,000		1,000
453	Unemployment Insurance	150		150
454	Worker's Compensation			
463	Retirement Contribution			
		<hr/>		
		9,950	2,222	9,950
<b><u>CONTRACTUAL SERVICES</u></b>				
511	Maintenance Service-Building	4,000	478	4,000
514	Maintenance Service-Road	80,000	45,901	80,000
581	Road Patrol	1,000	421	1,000
594	Contract Payment			
		<hr/>		
		85,000	46,800	85,000
<b><u>COMMODITIES</u></b>				
611	Maintenance Supplies-Building	1,000		1,000
612	Maintenance Supplies-Equipment	6,000	630	6,000
613	Maintenance Supplies-Vehicle	16,000	10,117	16,000
614	Maintenance Supplies-Road	13,000	4,978	13,000
655	Fuel - Gasoline & Diesel Fuel	5,000	1,506	5,000
657	Lubricants			
		<hr/>		
		41,000	17,230	41,000
<b><u>CAPITAL OUTLAY</u></b>				
820	Building	7,000		7,000
830	Vehicle	150,000		150,000
840	Equipment	60,000	60,000	60,000
		<hr/>		
		217,000	60,000	217,000
<b><u>OTHER EXPENDITURES</u></b>				
930	Contingencies	1,000		1,000
929	Miscellaneous Expense	1,000		1,000
		<hr/>		
	<b>TOTAL MAINTENANCE:</b>	354,950	126,252	354,950

		<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
<b><u>AUDIT FUND</u></b>				
<b>BEGINNING BALANCE</b>	April 1	(121)	(21)	1,866
<b><u>REVENUES</u></b>				
311	Property Tax	4,500	1,887	2,000
381	Interest Income		0	
		<hr/>		<hr/>
<b>TOTAL REVENUES:</b>		4,500	1,887	2,000
<b>TOTAL FUNDS AVAILABLE:</b>		4,379	1,866	3,866
<b><u>EXPENDITURES</u></b>		0		0
<b><u>CONTRACTUAL SERVICES</u></b>				
531	Accounting Service	3,000	0	3,000
<b>ENDING BALANCE</b>	March 31	1,379	1,866	866
		<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
<b><u>INSURANCE FUND</u></b>				
<b>BEGINNING BALANCE</b>	April 1	2,257	2,675	6,322
<b><u>REVENUES</u></b>				
311	Property Tax	3,200	3,189	3,200
381	Interest Income		0	
387	Dividend Income	450	458	450
		<hr/>		<hr/>
<b>TOTAL REVENUES:</b>		3,650	3,647	3,650
<b>TOTAL FUNDS AVAILABLE:</b>		9,557	6,322	13,622
<b><u>EXPENDITURES</u></b>				
<b><u>PERSONNEL</u></b>				
453	Unemployment Insurance			
<b><u>CONTRACTUAL SERVICES</u></b>				
593	Risk Management Contribution	3,700		3,700
		<hr/>		<hr/>
<b>TOTAL EXPEND/APPROPRIATION:</b>		3,700	0	3,700
<b>ENDING BALANCE</b>	March 31	5,857	6,322	9,922

		<u>2025-2026</u> <u>Budget</u>	<u>2025-2026</u> <u>Actual</u>	<u>2026-2027</u> <u>Budget</u>
<b><u>SOCIAL SECURITY FUND</u></b>				
<b>BEGINNING BALANCE</b>	April 1	2,022	2,230	2,509
<b><u>REVENUES</u></b>				
311	Property Tax	280	279	280
342	Replacement Tax			
381	Interest Income			
		<hr/>	<hr/>	<hr/>
<b>TOTAL REVENUES:</b>		280	279	280
<b>TOTAL FUNDS AVAILABLE:</b>		2,582	2,509	3,069
<b><u>EXPENDITURES</u></b>				
<b><u>PERSONNEL</u></b>				
461	Social Security Contribution	496	0	496
462	Medicare Contribution	120	0	120
		<hr/>	<hr/>	<hr/>
<b>TOTAL EXPEND/APPROPRIATION:</b>		616	0	616
<b>ENDING BALANCE</b>	March 31	1,966	2,509	2,453

		<b><u>2025-2026</u></b>	<b><u>2025-2026</u></b>	<b><u>2026-2027</u></b>
		<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>
<b><u>CONSTRUCTION-REPAIR OF BRIDGES</u></b>				
<b><u>AT JOINT EXPENSE OF COUNTY FUND</u></b>				
<b>BEGINNING BALANCE</b>	April 1	61,832	69,761	77,781
<b><u>REVENUES</u></b>				
311	Property Tax	7,050	7,026	7,050
381	Interest Income	400	993	400
389	Miscellaneous Income (Culvert Resale)			
<b>TOTAL REVENUES:</b>		7,450	8,020	7,450
<b>TOTAL FUNDS AVAILABLE:</b>		76,732	77,781	92,681
<b><u>CONTRACTUAL SERVICES</u></b>				
518	Maintenance Service-Bridge	20,000	0	20,000
528	Maintenance Service-Ditch	35,000		35,000
		55,000	0	55,000
<b><u>CAPITAL OUTLAY</u></b>				
890	Improvement-Bridge	0	0	0
891	Capital Improvement Reserve Fund			
		0	0	0
<b>TOTAL EXPENDITURES:</b>		55,000	0	55,000
892	Contingencies	0	0	0
<b>TOTAL APPROPRIATIONS:</b>		55,000	0	55,000
<b>ENDING BALANCE</b>	March 31	21,732	77,781	37,681

		<u>2025-2026</u> <u>Budget</u>	<u>2025-2026</u> <u>Actual</u>	<u>2026-2027</u> <u>Budget</u>
<b><u>EQUIPMENT &amp; BUILDING FUND</u></b>				
<b>BEGINNING BALANCE</b>	April 1	227,836	232,028	236,366
<b><u>REVENUES</u></b>				
311	Property Tax	6,950	<u>6,928</u>	6,950
381	Interest Income	<u>2,000</u>	<u>3,609</u>	<u>2,000</u>
<b>TOTAL REVENUES:</b>		8,950	10,537	8,950
<b>TOTAL FUNDS AVAILABLE:</b>		236,786	242,566	245,316
<b><u>CONTRACTUAL SERVICES</u></b>				
599	Contract Payment			
<b><u>DEBT SERVICE</u></b>				
710	Principal Payment			
720	Interest Expense			
		<u>0</u>	<u>0</u>	
<b><u>CAPITAL OUTLAY</u></b>				
820	Building	7,000		7,000
830	Equipment	40,000	6,200	40,000
840	Vehicle	<u>170,000</u>		<u>170,000</u>
		<u>217,000</u>	<u>6,200</u>	<u>217,000</u>
<b>TOTAL APPROPRIATION:</b>		217,000	6,200	217,000
<b>ENDING BALANCE</b>	March 31	19,786	236,366	28,316

SECTION 3: That the amount appropriated for road purposes for the fiscal year beginning April 1, 2025 and ending March 31 2026, shall be as follows:

6RB	General Road Fund	\$ 368,450.00
21RB	Audit Fund	\$ 3,000.00
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
	<b>TOTAL APPROPRIATIONS:</b>	<b>\$ 647,766.00</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 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 four hundred fifty thousand seven hundred sixty-six dollars (\$647,266) for 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 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 17th day of June, 2026 pursuant to a roll call vote by the Board of Trustees of White Oak Township, McLean County, Illinois.

<b><u>BOARD OF TRUSTEES</u></b>	<b><u>AYE</u></b>	<b><u>NAY</u></b>	<b><u>ABSENT</u></b>
Catherine Metsker _____	_____	_____	_____
Danielle Myers _____	_____	_____	_____
Angela Onumæ _____	_____	_____	_____
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, 2026 and ending March 31, 2027 as adopted on this 17th day of June, 2026.

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 17th day of June, 2026

\_\_\_\_\_  
Town Clerk

Filed this \_\_\_\_ day of \_\_\_\_\_, 2026

\_\_\_\_\_  
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 17th day of June, 2026

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

Filed this \_\_\_\_\_ day of \_\_\_\_\_, 2026

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