

**BUDGET & APPROPRIATION ORDINANCE**

**ROAD DISTRICT**

**ORDINANCE R-19-0514-01**

An ordinance appropriating for all road purposes for Naperville Township Road District, DuPage County, Illinois, for the fiscal year beginning April 1, 2019 and ending March 31, 2020.

BE IT ORDAINED by the Board of Trustees of Naperville Township, DuPage 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 Naperville Township Road District, be and the same are hereby appropriated for road purposes of Naperville Township Road District, DuPage County, Illinois, as hereafter specified for the fiscal year beginning April 1, 2019 and ending March 31, 2020.

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

- |                       |           |
|-----------------------|-----------|
| Road & Bridge,        | I.M.R.F.  |
| Permanent Road,       | Insurance |
| Equipment & Building, | Audit     |
| Social Security       |           |

	FY Ending 3/31/18 <u>Actual</u>	FY Ending 3/31/19 <u>Actual</u>	FY Ending 3/31/20 <u>Budget</u>
<b>GENERAL ROAD FUND</b>			
<b>BEGINNING BALANCE</b>	1,691,955	1,636,151	1,401,179
<b><u>REVENUES</u></b>			
Property Tax	277,483	280,965	280,000
Replacement Tax	216,017	156,814	200,000
Court Fines	36,225	21,483	25,000
Maintenance Fees	0	0	0
Interest Income	16,624	20,573	15,000
Rental Income	36,255	28,114	36,000
Miscellaneous Income	109,674	119,838	100,000
<b>TOTAL REVENUES:</b>	692,278	627,788	656,000
<b>TOTAL FUNDS AVAILABLE:</b>	2,384,233	2,263,939	2,057,179
<b><u>EXPENDITURES</u></b>			
Administration	167,613	101,440	169,500
Maintenance	580,469	460,895	761,500
<b>TOTAL EXPENDITURES:</b>	748,082	562,335	931,000
Contingencies	0	0	50,000
<b>TOTAL APPROPRIATIONS:</b>	748,082	562,335	981,000
<b>ENDING BALANCE</b>	1,636,151	1,701,604	1,076,179

	<u>FY Ending</u> <u>3/31/18</u> <u>Actual</u>	<u>FY Ending</u> <u>3/31/19</u> <u>Actual</u>	<u>FY Ending</u> <u>3/31/20</u> <u>Budget</u>
<b><u>ADMINISTRATION</u></b>			
<b><u>PERSONNEL</u></b>			
Salaries	64,286	44,851	70,000
Health Insurance	0	0	
	<hr/> 64,286	<hr/> 44,851	<hr/> 70,000
<b><u>CONTRACTUAL SERVICES</u></b>			
Equipment Lease	0	0	3,000
Legal Service	26,793	15,115	20,000
Postage	298	176	1,000
Telephone	4,838	1,902	4,500
Publishing & Printing	619	532	1,000
Travel Expenses	125	367	1,000
Training	1,133	485	1,000
Professional Services	0	407	1,000
Security Systems ADS	9,495	4,747	10,000
Computer Consulting	2,203	2,103	3,000
	<hr/> 45,504	<hr/> 25,834	<hr/> 45,500
<b><u>COMMODITIES</u></b>			
Office Supplies	1,125	1,266	2,000
Computer Software	3,007	0	1,000
	<hr/> 4,132	<hr/> 1,266	<hr/> 3,000
<b><u>CAPITAL OUTLAY</u></b>			
Equipment	0	0	0
	<hr/> 0	<hr/> 0	<hr/> 0
<b><u>OTHER EXPENDITURES</u></b>			
Municipal Replacement Tax	50,309	29,243	50,000
Miscellaneous Expense	3,381	246	1,000
	<hr/> 53,690	<hr/> 29,489	<hr/> 51,000
<b>TOTAL ADMINISTRATION:</b>	<hr/> 167,613	<hr/> 101,440	<hr/> 169,500

	FY Ending 3/31/18 <u>Actual</u>	FY Ending 3/31/19 <u>Actual</u>	FY Ending 3/31/20 <u>Budget</u>
<b><u>MAINTENANCE</u></b>			
<b><u>PERSONNEL</u></b>			
Salaries	46,476	0	0
Social Security and Medicare	0	0	0
Healthcare Insurance	0	0	0
	<hr/> 46,476	<hr/> 0	<hr/> 0
<b><u>CONTRACTUAL SERVICES</u></b>			
Maintenance Service-Building	5,602	3,283	30,000
Maintenance Service-Equipment	15,404	25,339	25,000
Maintenance Service-Vehicle	785	2,969	4,000
Maintenance Service-Road	54,967	49,729	55,000
Maintenance Service-Tree Removal	4,840	1,025	1,500
Maintenance Service-Street Lights	9,130	6,127	10,000
Engineering Service	44,772	22,283	30,000
Utilities	8,176	5,257	9,000
Lisle IGA	0	0	0
Uniforms	1,000	1,801	2,000
	<hr/> 144,676	<hr/> 117,813	<hr/> 166,500
<b><u>COMMODITIES</u></b>			
Maintenance Supplies-Building	3,779	3,815	6,000
Maintenance Supplies-Equipment	15,554	9,218	15,000
Maintenance Supplies-Vehicle	231	131	3,000
Maintenance Supplies-Road	8,689	7,090	8,000
Maintenance Supplies-Tree Replacement	500	0	5,000
Maintenance Supplies-EAB Treatment	0	240	500
Operating Supplies	3,229	549	1,000
Small Tools	280	343	500
Internet	1,737	1,359	2,000
Dues	643	122	3,000
	<hr/> 34,641	<hr/> 22,867	<hr/> 44,000
<b><u>CAPITAL OUTLAY</u></b>			
Property	0	0	0
North Aurora Road to 2020	0	0	250,000
Paving	250,000	0	300,000
Tax Objections	100,000	320,000	0
	<hr/> 350,000	<hr/> 320,000	<hr/> 550,000
<b><u>OTHER EXPENDITURES</u></b>			
Miscellaneous Expense	4,677	215	1,000
	<hr/> 4,677	<hr/> 215	<hr/> 1,000
<b>TOTAL MAINTENANCE:</b>	<hr/> 580,469	<hr/> 460,895	<hr/> 761,500

	FY Ending 3/31/18 <u>Actual</u>	FY Ending 3/31/19 <u>Actual</u>	FY Ending 3/31/20 <u>Budget</u>
<b>AUDIT FUND</b>			
<b>BEGINNING BALANCE</b>	8,247	12,298	16,918
<b>REVENUES</b>			
Property Tax	8,124	8,478	8,500
Interest Income	102	118	100
<b>TOTAL REVENUES:</b>	<u>8,226</u>	<u>8,596</u>	<u>8,600</u>
<b>TOTAL FUNDS AVAILABLE:</b>	<u>16,473</u>	<u>20,894</u>	<u>25,518</u>
<b>EXPENDITURES</b>			
<b>CONTRACTUAL SERVICES</b>			
Accounting Service	4,175	4,250	5,000
<b>TOTAL EXPENDITURES:</b>	<u>4,175</u>	<u>4,250</u>	<u>5,000</u>
<b>ENDING BALANCE</b>	<u>12,298</u>	<u>16,644</u>	<u>20,518</u>
<b>INSURANCE FUND</b>			
<b>BEGINNING BALANCE</b>	48,456	59,785	74,467
<b>REVENUES</b>			
Property Tax	44,659	46,632	45,000
Interest Income	487	510	500
Dividend Income	0	0	0
<b>TOTAL REVENUES:</b>	<u>45,146</u>	<u>47,142</u>	<u>45,500</u>
<b>TOTAL FUNDS AVAILABLE:</b>	<u>93,602</u>	<u>106,927</u>	<u>119,967</u>
<b>EXPENDITURES</b>			
<b>PERSONNEL</b>			
Unemployment Insurance	465	379	1,000
Worker's Compensation	0	0	5,000
	<u>465</u>	<u>379</u>	<u>6,000</u>
<b>CONTRACTUAL SERVICES</b>			
Liability Insurance	33,352	33,352	40,000
General Insurance	0	0	
	<u>33,352</u>	<u>33,352</u>	<u>40,000</u>
<b>TOTAL EXPENDITURES:</b>	<u>33,817</u>	<u>33,731</u>	<u>46,000</u>
<b>ENDING BALANCE</b>	<u>59,785</u>	<u>73,196</u>	<u>73,967</u>

	FY Ending 3/31/18 <u>Actual</u>	FY Ending 3/31/19 <u>Actual</u>	FY Ending 3/31/20 <u>Budget</u>
<b>ILLINOIS MUNICIPAL RETIREMENT FUND</b>			
<b>BEGINNING BALANCE</b>	53,116	56,512	64,656
<b>REVENUES</b>			
Property Tax	36,539	42,383	42,000
Replacement Tax	0	0	0
Interest Income	624	589	500
Miscellaneous	0	0	0
<b>TOTAL REVENUES:</b>	<u>37,163</u>	<u>42,972</u>	<u>42,500</u>
<b>TOTAL FUNDS AVAILABLE:</b>	90,279	99,484	107,156
<b>EXPENDITURES</b>			
<b>PERSONNEL</b>			
Retirement Contribution	33,767	24,000	35,000
<b>TOTAL EXPENDITURES:</b>	<u>33,767</u>	<u>24,000</u>	<u>35,000</u>
<b>ENDING BALANCE</b>	<u>56,512</u>	<u>75,484</u>	<u>72,156</u>

	FY Ending 3/31/18 <u>Actual</u>	FY Ending 3/31/19 <u>Actual</u>	FY Ending 3/31/20 <u>Budget</u>
<b>SOCIAL SECURITY FUND</b>			
<b>BEGINNING BALANCE</b>	55,483	65,600	80,988
<b>REVENUES</b>			
Property Tax	28,425	33,910	34,000
Replacement Tax	0	0	0
Interest Income	615	658	500
<b>TOTAL REVENUES:</b>	<u>29,040</u>	<u>34,568</u>	<u>34,500</u>
<b>TOTAL FUNDS AVAILABLE:</b>	<u>84,523</u>	<u>100,168</u>	<u>115,488</u>
<b>EXPENDITURES</b>			
<b>PERSONNEL</b>			
Social Security Contribution	18,923	12,370	20,000
Medicare Contribution	0	0	0
<b>TOTAL EXPENDITURES:</b>	<u>18,923</u>	<u>12,370</u>	<u>20,000</u>
<b>ENDING BALANCE</b>	<u>65,600</u>	<u>87,798</u>	<u>95,488</u>

	FY Ending 3/31/18 <u>Actual</u>	FY Ending 3/31/19 <u>Actual</u>	FY Ending 3/31/20 <u>Budget</u>
<b>PERMANENT ROAD FUND</b>			
<b>BEGINNING BALANCE</b>	1,366,497	1,543,833	1,318,608
<b>REVENUES</b>			
Property Tax	669,785	678,101	680,000
Interest Income	14,489	13,616	10,000
Miscellaneous	0	0	0
<b>TOTAL REVENUES:</b>	<u>684,274</u>	<u>691,717</u>	<u>690,000</u>
<b>TOTAL FUNDS AVAILABLE:</b>	2,050,771	2,235,550	2,008,608
<b>EXPENDITURES</b>			
<b>PERSONNEL</b>			
Salaries	139,427	130,985	275,000
Health Insurance	53,754	40,126	65,000
Social Security & Medicare	45	953	0
	<u>193,225</u>	<u>172,064</u>	<u>340,000</u>
<b>CONTRACTUAL SERVICES</b>			
Maintenance Service-Road	236,271	211,736	250,000
Engineering Service	0	0	40,000
Rentals	0	0	0
CERT	0	0	2,000
	<u>236,271</u>	<u>211,736</u>	<u>292,000</u>
<b>COMMODITIES</b>			
Maintenance Supplies-Road	0	0	0
Operating Supplies (Road Salt & Liquids)	23,909	0	60,000
Fuel/Oil	14,033	8,133	25,000
Contingencies	0	0	10,000
	<u>37,942</u>	<u>8,133</u>	<u>95,000</u>
<b>OTHER EXPENDITURES</b>			
Miscellaneous Expense	1,500	0	2,000
	<u>1,500</u>	<u>0</u>	<u>2,000</u>
<b>CAPITAL OUTLAY</b>			
General Paving	0	0	0
Tax Objections	38,000	320,000	0
North Aurora Rd. Property	0	0	0
North Aurora Road Construction 2020	0	0	500,000
	<u>38,000</u>	<u>320,000</u>	<u>500,000</u>
<b>TOTAL EXPENDITURES:</b>	<u>506,938</u>	<u>711,933</u>	<u>1,229,000</u>
Contingencies	0	0	0
<b>TOTAL APPROPRIATIONS:</b>	<u>506,938</u>	<u>711,933</u>	<u>1,229,000</u>
<b>ENDING BALANCE</b>	<u>1,543,833</u>	<u>1,523,617</u>	<u>779,608</u>

<b><u>EQUIPMENT &amp; BUILDING FUND</u></b>	<b>FY Ending 3/31/18 <u>Actual</u></b>	<b>FY Ending 3/31/19 <u>Actual</u></b>	<b>FY Ending 3/31/20 <u>Budget</u></b>
<b>BEGINNING BALANCE</b>	166,896	146,411	238,703
<b><u>REVENUES</u></b>			
Property Tax	9,322	97,478	100,000
Interest Income	2,200	2,104	2,000
Miscellaneous	0	0	0
<b>TOTAL REVENUES:</b>	<b>11,522</b>	<b>99,582</b>	<b>102,000</b>
<b>TOTAL FUNDS AVAILABLE:</b>	<b>178,418</b>	<b>245,993</b>	<b>340,703</b>
<b><u>EXPENDATURES</u></b>			
<b><u>CONTRACTUAL SERVICES</u></b>			
Contract Payment	0	0	0
	0	0	0
<b><u>DEBT SERVICE</u></b>			
Principal Payment	0	0	0
Interest Expense	0	0	0
	0	0	0
<b><u>CAPITAL OUTLAY</u></b>			
Carryover (14-15)	0	0	
Equipment / Building	21,700	85,000	25,000
Vehicle	10,307	10,000	20,000
	32,007	95,000	45,000
<b>TOTAL EXPENDITURES:</b>	<b>32,007</b>	<b>95,000</b>	<b>45,000</b>
<b>ENDING BALANCE</b>	<b>146,411</b>	<b>150,993</b>	<b>295,703</b>



SECTION 3: That the amount appropriated for road purposes for the fiscal year beginning April 1, 2019 and ending March 31, 2020 by fund shall be as follows:

<b>General Road Fund</b>	<b>\$981,000</b>
<b>Audit Fund</b>	<b>\$5,000</b>
<b>Insurance Fund</b>	<b>\$46,000</b>
<b>Illinois Municipal Retirement Fund</b>	<b>\$35,000</b>
<b>Social Security Fund</b>	<b>\$20,000</b>
<b>Permanent Road Fund</b>	<b>\$1,229,000</b>
<b>Equipment &amp; Building Fund</b>	<b><u>\$45,000</u></b>
<b>TOTAL APPROPRIATIONS:</b>	<b>\$2,361,000</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 Two Million Three Hundred and Sixty One Thousand, Dollars for the fiscal year beginning April 1, 2019 and ending March 31, 2020.