

**BYRON FIRE PROTECTION DISTRICT  
ANNUAL BUDGET AND APPROPRIATION ORDINANCE**

**NO. 2025-02**

AN ORDINANCE SETTING FORTH THE BUDGET AND MAKING APPROPRIATIONS OF SUMS OF MONEY FOR ALL OF THE NECESSARY EXPENDITURES OF THE BYRON FIRE PROTECTION DISTRICT OF OGLE COUNTY, ILLINOIS, FOR CORPORATE AND AMBULANCE PURPOSES FOR THE FISCAL YEAR BEGINNING SEPTEMBER 1, 2025 AND ENDING AUGUST 31, 2026

WHEREAS, there has been prepared in tentative form a Budget and Appropriation Ordinance for the Byron Fire Protection District of Ogle County, Illinois for the fiscal year ending August 31, 2026 and the Secretary of said Fire Protection District has made said Tentative Budget and Appropriation Ordinance conveniently available to public inspection for at least thirty (30) days prior to final action thereon; and

WHEREAS, a public hearing was held as to such Budget and Appropriation Ordinance on the 28th day of October, 2025 at 6:00 p.m., notice of which hearing was given by publication as required by law, and all other legal requirements have been complied with;

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE BYRON FIRE PROTECTION DISTRICT:

SECTION 1: That the fiscal year of this Fire Protection District be and the same is hereby fixed and declared to be from September 1, 2025 to August 31, 2026.

SECTION 2: That the following corporate fund budget, containing an estimate of the cash expected to be received by said Fire Protection District during such fiscal year from all sources, an estimate of the expenditures contemplated for such fiscal year, and a statement of the estimated cash expected to be on hand at the end of such year, be and the same is hereby adopted as the corporate fund budget of said Fire Protection District for the said fiscal year and shall be in full force and effect from and after this date.

**GENERAL CORPORATE FUND**

Beginning Cash on Hand	\$	3,115,000.00
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**ESTIMATED RECEIPTS**

Pension Property Taxes	\$	367,000.00
Property Taxes	\$	1,714,000.00
Personal Property Replacement Tax	\$	25,000.00

Illinois State Fire Marshall Training Reimbursement	\$	1,500.00
Grant Income	\$	7,000.00
Interest Earnings	\$	175,000.00
US Cellular Tower Revenue	\$	9,200.00
Miscellaneous Income	\$	8,000.00
<b>Total Estimated Funds Available</b>	<b>\$</b>	<b>5,421,700.00</b>

SECTION 3: That the following sums of money be and the same are hereby appropriated for the corporate fund for the said Fire Protection District herein specified for the fiscal year ending August 31, 2026.

**BUDGETED EXPENDITURES**

Personnel Services:

Salaries - Firefighters	\$	1,125,000.00
Salaries - Office	\$	121,000.00
Salaries - Trustees	\$	7,500.00
Leave Payout & Deferred Compensation Benefits	\$	20,000.00
Employee Insurance Benefits	\$	250,000.00
Retirees Health Insurance Benefits	\$	15,000.00
Social Security Tax	\$	50,000.00
Employee Pension Contribution	\$	17,000.00
Employee Incentive	\$	10,000.00
Pension Property Taxes to Pension Fund	\$	367,000.00
Fire Commission Board	\$	5,000.00
	<b>\$</b>	<b>1,987,500.00</b>

Contractual Services:

Maintenance - Buildings & Grounds	\$	50,000.00
Maintenance - Vehicles	\$	60,000.00
Equipment - Purchases & Maintenance	\$	75,000.00
Radio Equipment - Purchases & Maintenance	\$	5,000.00
Office Equipment - Purchases & Maintenance	\$	20,000.00
Utilities - Phone & Internet	\$	11,000.00
Utilities - Water	\$	1,000.00
Utilities - Heat	\$	7,000.00
Utilities - Electric	\$	19,000.00
Training - Schools & Seminars	\$	23,000.00
Training - Materials	\$	10,000.00
Fire Prevention & Inspection	\$	10,000.00
Professional Services - Accounting	\$	12,000.00
Professional Services - Legal	\$	11,000.00
Professional Services - Other	\$	28,000.00
Organizational Dues	\$	4,000.00
Public Relations	\$	5,000.00

Investment Manager Fees	\$	1,000.00
Contingent Expenses	\$	3,000.00
	\$	355,000.00

Commodities:

Office Supplies & Postage	\$	4,000.00
Vehicle Fuel	\$	18,000.00
Operating Supplies	\$	15,000.00
Uniforms	\$	15,000.00
Publications & Printing	\$	4,000.00
	\$	56,000.00

Capital Expenditures:

Equipment	\$	70,000.00
Building & Improvements	\$	90,000.00
Vehicles	\$	275,000.00
	\$	435,000.00

Total Estimated Expenditures	\$	2,833,500.00
Estimated Cash on Hand August 31, 2026	\$	2,588,200.00

SECTION 4: That the following ambulance fund budget, containing an estimate of the cash expected to be received by said Fire Protection District during such fiscal year from all sources, an estimate of the expenditures contemplated for such fiscal year, and a statement of the estimated cash expected to be on hand at the end of such year, be and the same is hereby adopted as the ambulance fund budget of said Fire Protection District for the said fiscal year and shall be in full force and effect from and after this date.

**AMBULANCE FUND**

Beginning Cash on Hand	\$	2,310,000.00
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**ESTIMATED RECEIPTS**

Property Taxes	\$	1,541,000.00
Personal Property Replacement Tax	\$	25,000.00
User Fees	\$	450,000.00
Grant Income	\$	7,000.00
Interest Earnings	\$	175,000.00
US Cellular Tower Revenue	\$	9,200.00
Miscellaneous Income	\$	93,000.00
Total Estimated Funds Available	\$	4,610,200.00

SECTION 5: That the following sums of money be and the same are hereby appropriated for the ambulance fund for the said Fire Protection District herein specified for the year ending August 31, 2026.

## **BUDGETED EXPENDITURES**

### Personnel Services:

Salaries - Firefighters	\$	1,125,000.00
Salaries - Office	\$	121,000.00
Salaries - Trustees	\$	7,500.00
Leave Payout & Deferred Compensation Benefits	\$	20,000.00
Employee Insurance Benefits	\$	250,000.00
Retirees Health Insurance Benefits	\$	15,000.00
Social Security Tax	\$	50,000.00
Employee Pension Contribution	\$	17,000.00
Employee Incentive	\$	10,000.00
Fire Commission Board	\$	5,000.00
	\$	1,620,500.00

### Contractual Services:

Maintenance - Building & Grounds	\$	50,000.00
Maintenance - Vehicles	\$	30,000.00
Equipment - Purchases & Maintenance	\$	50,000.00
Radio Equipment - Purchases & Maintenance	\$	5,000.00
Office Equipment - Purchases & Maintenance	\$	20,000.00
Utilities - Phone & Internet	\$	11,000.00
Utilities - Water	\$	1,000.00
Utilities - Heat	\$	7,000.00
Utilities - Electric	\$	19,000.00
Training - Schools & Seminars	\$	23,000.00
Training - Materials	\$	7,000.00
Professional Services - Accounting	\$	12,000.00
Professional Services - Legal	\$	11,000.00
Professional Services - Other	\$	56,000.00
Organizational Dues	\$	4,000.00
Public Relations	\$	5,000.00
Investment Manager Fees	\$	1,000.00
Contingent Expenses	\$	3,000.00
	\$	315,000.00

### Commodities:

Office Supplies & Postage	\$	4,000.00
Vehicle Fuel	\$	18,000.00
Operating Supplies	\$	27,000.00
Uniforms	\$	15,000.00
Publications & Printing	\$	2,000.00
	\$	66,000.00

Capital Expenditures:

Equipment	\$	55,000.00
Building & Improvements	\$	90,000.00
Vehicles	\$	275,000.00
	\$	420,000.00
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Total Estimated Expenditures	\$	2,421,500.00
Estimated Cash on Hand August 31, 2026	\$	2,188,700.00

SECTION 6: That the following tort fund budget, containing an estimate of the cash expected to be received by said Fire Protection District during such fiscal year from all sources, an estimate of the expenditures contemplated for such fiscal year, and a statement of the estimated cash expected to be on hand at the end of such year, be and the same is hereby adopted as the tort fund budget of said Fire Protection District for the said fiscal year and shall be in full force and effect from and after this date.

**TORT FUND**

Beginning Cash on Hand	\$	395,000.00
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**ESTIMATED RECEIPTS**

Property Taxes	\$	367,000.00
Interest Earnings	\$	10,000.00
Total Estimated Funds Available	\$	772,000.00

SECTION 7: That the following sums of money be and the same are hereby appropriated for the tort fund for the said Fire Protection District herein specified for the year ending August 31, 2026.

**BUDGETED EXPENDITURES**

Risk Management Salaries - Firefighters	\$	250,000.00
Risk Management Salaries - Office	\$	27,000.00
Unemployment Insurance	\$	12,000.00
Workers Comp Insurance	\$	125,000.00
General Insurance	\$	65,000.00
Legal Services	\$	25,000.00
Professional Services - Other	\$	25,000.00
Dues & Safety Items	\$	5,000.00
Investment Manager Fees	\$	2,000.00
Total Estimated Expenditures	\$	536,000.00
Estimated Cash on Hand August 31, 2026	\$	236,000.00

SECTION 8: That the following capital projects fund budget, containing an estimate of the cash expected to be received by said Fire Protection District during such fiscal year from all sources, an estimate of the expenditures contemplated for such fiscal year, and a statement of the estimated cash expected to be on hand at the end of such year, be and the same is hereby adopted as the capital projects fund budget of said Fire Protection District for the said fiscal year and shall be in full force and effect from and after this date.

**CAPITAL PROJECTS FUND**

Beginning Cash on Hand	\$	9,355,000.00
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**ESTIMATED RECEIPTS**

Interest Earnings	\$	250,000.00
<b>Total Estimated Funds Available</b>	<b>\$</b>	<b>9,605,000.00</b>

SECTION 9: That the following sums of money be and the same are hereby appropriated for the capital projects fund for the said Fire Protection District herein specified for the year ending August 31, 2026.

**BUDGETED EXPENDITURES**

Investment Manager Fees	\$	10,000.00
<b>Total Estimated Expenditures</b>	<b>\$</b>	<b>10,000.00</b>
Estimated Cash on Hand August 31, 2026	\$	9,595,000.00

SECTION 10: That the funds derived from sources other than the 2025 and prior tax levies may be allotted by the Board of Trustees to such appropriations and in such amounts, respectively, and pursuant to statute.

SECTION 11: That the unexpected balance of any item or items in any fund appropriated by this Ordinance may be transferred, in an amount not to exceed, in the aggregate, 10% of the total amount in such fund, to make up any deficiency in any item or items contained within such fund and in the same general appropriation made by this Ordinance.

SECTION 12: This Ordinance shall be in full force and effect from and after its passage, approval and publication, in accordance with law.

SECTION 13: This Ordinance shall be known as Ordinance 2025-02.

BYRON FIRE PROTECTION DISTRICT

Passed:

Tuesday, October 28, 2025

AYE:

5 (LOGSTON, BEITEL, KUSS,  
HIGGINS, SNIDER)

NAY:

0

ABSENT:

0

Published:

NOVEMBER 6, 2025



Christopher Logston, President  
Board of Trustees  
Byron Fire Protection District



Sandra Beitel, Treasurer  
Board of Trustees  
Byron Fire Protection District

ATTEST:




Mathew Kuss, Secretary  
Board of Trustees  
Byron Fire Protection District

STATE OF ILLINOIS            )  
  ) SS  
COUNTY OF OGLE            )

**SECRETARY'S CERTIFICATE**

I, the undersigned, do hereby certify that I am the Secretary of the Board of Trustees of the Byron Fire Protection District in the County of Ogle in the State of Illinois, and as such I am the keeper of the records, ordinances and seal of said District. I further certify that the above and foregoing is a true and correct copy of the September 1, 2025 through August 31, 2026 Budget and Appropriation Ordinance of said Byron Fire Protection District; that said ordinance was duly passed at a meeting of said Board of Trustees on the 28th day of October, 2025 and published in the Tempo on the 6th day of November, 2025 and now remains on file in the District office.  
WITNESS my hand as Secretary of the said Byron Fire Protection District this 28th day of October, 2025.

  
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Mathew Kuss, Secretary  
Byron Fire Protection District



**ESTIMATED RECEIPTS CAPITAL PROJECTS FUND**

Interest Earnings	\$	250,000.00
Total Estimated Funds Available	\$	250,000.00

WITNESS my hand as Chief Fiscal Officer of said Byron Fire Protection District this 28th day of October, 2025.

  
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Sandra Beitel, Treasurer