ORDINANCE NO. 26-21

AN ORDINANCE LEVYING AND ASSESSING TAXES OF THE VILLAGE OF KIRKLAND, DEKALB COUNTY, ILLINOIS FOR THE FISCAL YEAR STARTING MAY 1, 2026, AND ENDING APRIL 30, 2027

BE IT ORDAINED by the Mayor and Village Board of the Village of Kirkland, De Kalb County, Illinois, as follows:

Section 1:

A corporate purpose property tax of $299,902 (Two hundred ninety-nine thousand nine hundred two dollars), the amounts hereinafter set forth, or so much thereof as may be authorized by law, is hereby levied against all taxable property in said Village of Kirkland, DeKalb County, Illinois, subject to taxation for the year 2026 to defray the expenses and liabilities of said Village of Kirkland for the fiscal year starting the 1st day of May, 2027 and ending April 30, 2028;

Section 2:

The amount levied for each object and purpose is as follows:

FUND	Appropriated	Amounts To Be Provided By Taxation
GENERAL FUND		
Administration & Finance		
Salaries & Benefits	$ 59,910	$ 50,000
Professional Services	70,000	30,000
Audit Fees	9,750	8,000
Insurance & Bonds	12,000	11,000
Contractual Services	129,100	20,000
Other Expense	6,850	1,302
Totals - Administration & Finance	$ 287,610	$ 120,302
Garbage Collection		
Waste Management	$ -	$ -
Other	-	-
Totals - Impact Fees Account	$ -	$ -

FUND	Appropriated	Amounts To Be Provided By Taxation
GENERAL FUND (Continued)		
Police Department		
Salaries & Benefits	$ 240,320	$ 130,000
Contractual Services	77,130	-
Materials & Supplies	37,750	-
Other Expense	40,500	-
Totals - Police Department	$ 395,700	$ 130,000
Street Department		
Salaries & Benefits	$ 90,750	$ 36,000
Repairs & Maintenance	23,600	-
Contractual Services	33,100	-
Materials & Supplies	11,305	-
Debt Service	215,300	
Other Expense	1,150	-
Totals - Street Department	$ 375,205	$ 36,000
Capital Outlay		
Equipment - Streets	$ 13,000	$ -
Equipment - Police	-	-
Other	-	-
	$ 13,000	$ -
TOTALS - GENERAL FUND	$ 1,071,515	$ 286,302
MOTOR FUEL TAX FUND		
Debt Service	$ 106,000	$ -
Materials & Supplies	3,000	-
Totals - Motor Fuel Tax Fund	109,000	-
WATER & SEWER OPERATIONS		
Salaries and Benefits	$ 215,950	$ -
Insurance & Bonds	23,500	13,000
Contractual Services	105,700	-
Materials & Supplies	38,720	-
Capital Outlay	-	-
Other Expense	3,550	-
Totals - Water & Sewer Operations	$ 387,420	$ 13,000

FUND	Appropriated	Amounts To Be Provided By Taxation
WATER IMPRVOVEMENT ACCOUNT		
Engineering	-	-
Capital Outlay	125,000	-
Totals - Water Improvement Account	$ 125,000	$ -
SEWER IMPRVOVEMENT ACCOUNT		
Engineering	-	-
Capital Outlay	31,000	-
Totals - Sewer Improvement Account	$ 31,000	$ -
CAPITAL PROJECTS FUND		
Debt service	26,595	-
Totals - Capital Projects Fund	$ 26,595	$ -
GRANT FUND		
Capital outlay	-	-
Totals - Capital Projects Fund	$ -	$ -
VILLAGE TOTALS	**$ 1,750,530**	**$ 299,302**

SUMMARY

VILLAGE GENERAL FUND	$ 1,071,515	$ -
Corporate	-	137,302
Police Protection	-	130,000
Audit	-	8,000
Tort Judgement	-	11,000
MOTOR FUEL TAX FUND	109,000	-
WATER & SEWER OPERATIONS	387,420	-
Tort Judgement	-	13,000
WATER IMPROVEMENT ACCOUNT	125,000	-
SEWER IMPROVEMENT ACCOUNT	31,000	-
GRANT FUND	-	
CAPITAL PROJECTS FUND	26,595	-
VILLAGE TOTALS	**$ 1,750,530**	**$ 299,302**

FUND	Appropriated	Amounts To Be Provided By Taxation

Section 3:

The sum of $75,507 (Seventy-five thousand five hundred seven dollars) be and the same is levied and assessed from and against all taxable property within the limits of the Kirkland Library as the same is assessed and equalized for state and county purposes for the fiscal year beginning May 1, 2027 and ending April 30, 2028. Said taxes which are hereby levied for the 2026 tax levy year, and the specific amount hereby levied for each object and purpose as follows:

LIBRARY GENERAL FUND				
Library Expense	$	71,497	$	71,497
Employee Expenditures - Social Security		4,000		4,000
Employee Expenditures - IMRF		10		10
LIBRARY TOTALS	**$**	**75,507**	**$**	**75,507**

Section 4:

The Village Clerk is hereby authorized and directed to file a certified copy of this Ordinance with the County Clerk of DeKalb County within the time specified by law.

Section 5:

In the event any portion of this Ordinance is determined to be invalid, the invalid portion shall be stricken here from and the rest shall remain in full force and effect.

Section 6:

This Ordinance shall be in full force and effect from and after its passage and approval.

PASSED by the Village President and Village Board of the Village of Kirkland, Illinois at a regular meeting of the Village Board held on NOVEMBER 2 2026, as follows:

Ayes: 6

Nays: 0

Absent:

Village President, Ryan Block

ATTEST: Leslie K Scidmore

Village Clerk, Leslie Scidmore

CERTIFICATION

I, LESLIE SCIDMORE, certify that I am the Clerk of the Village of Kirkland, DeKalb County, Illinois, and that as Clerk, I am the keeper of the records and minutes and proceeding of the President and Board of Trustees of said Village of Kirkland.

I do further certify that at a regular meeting of the President and Board of Trustees of the Village of Kirkland, held on the 2nd day of November, 2026, the foregoing Ordinance entitled AN ORDINANCE LEVYING AND ASSESSING TAXES OF THE VILLAGE OF KIRKLAND, DEKALB COUNTY, ILLINOIS FOR THE FISCAL YEAR STARTING MAY 1, 2026, AND ENDING APRIL 30, 2027 was duly passed by the President and Board of Trustees of the Village of Kirkland.

The pamphlet form of Ordinance No. 2026-21, including the Ordinance was prepared, and a copy of such Ordinance was available in the Village Hall, commencing on the 2nd day of November, 2026, and continuing for at least 10 days thereafter. Copies of such Ordinance were also available for public inspection upon request in the office of the Village Clerk.

I do further certify that the original, of which the attached is true and correct copy, is entrusted to me as the Clerk of said Village for safekeeping, and that I am the lawful custodian and keeper of the same.

Given under my hands and seal of the Village of Kirkland this 2nd day of November, 2026.

Leslie Scidmore, Village Clerk
Village of Kirkland
Dekalb County, Illinois

(SEAL)

VILLAGE OF KIRKLAND
DeKALB CO
ILL
CORPORATE SEAL