

Budget & Appropriation Ordinance
Fiscal Year 2025-2026

Homer Township Road District

FINAL

Approved June 9, 2025

HIGHWAY DEPT.- EQUIPMENT & BUILDING FUND




			Pg 1	Pg 1	Pg 1
			FY '23 - '24	FY '24 - '25	FY '25 - '26
Beginning Balance of April 1,			\$ 48,575.37	\$ 88,666.32	\$ 152,792.76
REVENUES:					
601	Property Taxes (Levy)		\$ 251,143.95	\$ 150,721.72	\$ 141,123.42
605	Bank Interest		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
607	Miscellaneous		\$ 100.00	\$ 100.00	\$ 100.00
TOTAL REVENUES:			\$ 252,243.95	\$ 151,821.72	\$ 142,223.42
TOTAL FUNDS AVAILABLE:			\$ 300,819.32	\$ 240,488.04	\$ 295,016.18
EXPENDITURES:					
734	Bank Fees		\$ 500.00	\$ 1,000.00	\$ 1,000.00
881	Building		\$ 50,000.00	\$ 50,000.00	\$ 51,300.00
882	Equipment		\$ 220,300.00	\$ 159,485.00	\$ 212,716.00
883	Miscellaneous		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
990	Contingency		\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
TOTAL EXPENDITURES:			\$ 300,800.00	\$ 240,485.00	\$ 295,016.00
SUMMARY:					
TOTAL INCOME:			\$ 300,819.32	\$ 240,488.04	\$ 295,016.18
TOTAL EXPENSE:			\$ 300,800.00	\$ 240,485.00	\$ 295,016.00
ENDING BALANCE MARCH 31,			\$ 19.32	\$ 3.04	\$ 0.18



**Homer Township Highway Department
2025/2026
Chart of Accounts**

EQUIPMENT & BUILDING FUND		
Code	Line Item	Description
REVENUES		
601	Property Taxes (Levy)	Revenue received from levied tax dollars
605	Bank Interest	Interest from Bank
607	Miscellaneous	Uncategorized revenues
EXPENDITURES		
734	Bank Fees	Checks, deposit slips, NSF & cancelled check fees, bank fees
881	Building Supplies	Building improvements
882	Equipment Purchase	Purchase of equipment
883	Miscellaneous	Uncategorized expenses
990	Contingency	Unexpected expenditures/shortages

HIGHWAY DEPT.- ROAD & BRIDGE FUND				Pg 1	Pg 1	Pg 1
				FY '23 - '24	FY '24 - '25	FY '25 - '26
Beginning Balance of April 1,				\$ 1,286,977.60	\$ 1,050,359.41	\$ 613,473.88
REVENUES: Summary						
601	Property Tax (Levy)			\$ 600,940.09	\$ 652,442.09	\$ 647,275.57
603	Property Replacement Tax			\$ 50,000.00	\$ 89,414.00	\$ 55,703.00
604	Dividends			\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
605	Interest- Bank			\$ 10,000.00	\$ 10,000.00	\$ 6,000.00
607	Miscellaneous			\$ 100.00	\$ 100.00	\$ 100.00
609	Permit			\$ 500.00	\$ 1.00	\$ 1.00
610	Fines			\$ 500.00	\$ 100.00	\$ 100.00
TOTAL REVENUES:				\$ 670,040.09	\$ 760,057.09	\$ 717,179.57
TOTAL FUNDS AVAILABLE:				\$ 1,957,017.69	\$ 1,810,416.50	\$ 1,330,653.45
EXPENDITURES:						
PERSONNEL:						
801	Personnel			\$ 160,000.00	\$ 174,000.00	\$ 240,000.00
703	Health Insurance			\$ 50,000.00	\$ 50,000.00	\$ 55,000.00
704	MC			\$ 3,000.00	\$ 3,000.00	\$ 3,600.00
705	SS			\$ 12,000.00	\$ 12,000.00	\$ 16,000.00
706	IDES			\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
707	IMRF Co.			\$ 20,000.00	\$ 20,000.00	\$ 35,000.00
TOTAL PERSONNEL:				\$ 246,500.00	\$ 260,500.00	\$ 351,100.00

PG 2 ROAD & BRIDGE FUND				Pg 2	Pg 2	Pg 2
				FY '23 - '24	FY '24 - '25	FY '25 - '26
714	Audit			\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
715	Accounting Services			\$ 6,000.00	\$ 5,000.00	\$ 5,000.00
716	Legal			\$ 35,000.00	\$ 20,000.00	\$ 30,000.00
717	Postage			\$ 500.00	\$ 500.00	\$ 500.00
718	Telephone, Internet, IT			\$ 15,000.00	\$ 13,000.00	\$ 18,000.00
719	Publishing			\$ 7,000.00	\$ 5,000.00	\$ 3,000.00
720	Printing			\$ 500.00	\$ 500.00	\$ 500.00
724	Risk Management- TOIRMA			\$ 20,000.00	\$ 20,000.00	\$ 23,000.00
726	Dues			\$ 500.00	\$ 500.00	\$ 500.00
734	Bank Charge			\$ 600.00	\$ 3,000.00	\$ 3,000.00
735	Office Supplies			\$ 13,000.00	\$ 4,000.00	\$ 4,000.00
743	Permit Refund			\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
820	Professional Services- Engineering			\$ 15,000.00	\$ 1.00	\$ 1.00
821	Utilities			\$ 20,000.00	\$ 12,000.00	\$ 12,000.00
823	Street Lighting			\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
830	JULIE			\$ 4,000.00	\$ 5,000.00	\$ 7,000.00
842	Fuel			\$ 20,000.00	\$ 15,000.00	\$ 15,000.00
845	Building Supplies			\$ 50,000.00	\$ 50,000.00	\$ 40,000.00
846	Maintenance			\$ 65,000.00	\$ 60,000.00	\$ 50,000.00
847	Capital Improvements			\$ 880,000.00	\$ 925,010.00	\$ 390,176.00
848	Raw Materials			\$ 140,000.00	\$ 60,000.00	\$ 60,000.00
874	Miscellaneous			\$ 30,000.00	\$ 10,000.00	\$ 10,000.00
880	Contingencies			\$ 20,000.00	\$ 5,000.00	\$ 5,000.00
991	**Capital Reserve			\$ 332,400.00	\$ 320,400.00	\$ 286,876.00
TOTAL EXPENDITURES:				\$ 1,690,500.00	\$ 1,549,911.00	\$ 979,553.00
SUMMARY:						
TOTAL INCOME:				\$ 1,957,017.69	\$ 1,810,416.50	\$ 1,330,653.45
TOTAL EXPENSE:				\$ 1,937,000.00	\$ 1,810,411.00	\$ 1,330,653.00
ENDING BALANCE MARCH 31,				\$ 20,017.69	\$ 5.50	\$ 0.45



Homer Township Highway Department
2025/2026
Chart of Accounts

ROAD & BRIDGE FUND		
Code	Line Item	Description
REVENUES		
601	Property Tax (Levy)	Revenue received from levied tax dollars
603	Property Replacement Tax	Revenue received from Property Replacement Tax
604	Dividends	Dividend received
605	Interest- Bank	Interest from Bank
607	Miscellaneous	Uncategorized revenues
609	Permit	Permit refunds
610	Fines	Revenue received from motor/road fines
EXPENDITURES		
801	Personnel	Gross earnings of Personnel
703	Health Insurance	Cost of employee health benefits
704	MC	Employer portion of MC
705	SS	Employer portion of SS
706	IDES	Employer portion of IL Dept of Employment Security
707	IMRF Co.	Employer contribution to IL Municipal Retirement Fund
714	Audit	Cost of audit performed by CPA firm
715	Accounting Services	Cost of professional accounting services
716	Legal	Cost of professional legal services
717	Postage	Postage and delivery services
718	Telephone & Internet	Cost of monthly phone services & internet, copier maintenance/supplies, IT services
719	Publishing	Cost for advertisement of public/legal notices
720	Printing	Cost of printing
724	Risk Management- TOIRMA	Cost of liability and property damage insurance
726	Dues	Membership fees for governmental officials
734	Bank Charge	Checks, deposit slips, NSF & cancelled check fees, bank fees
735	Office Supplies	Supplies and equipment needed for daily operations: i.e., general office operating supplies, phone system, copy machine, printers, etc.
743	Permit Refund	Permit fees refunded
820	Prof Services- Engineering	Services such as: Engineering, consulting, architect, etc.
821	Utilities	Costs of utilities: Gas, Electric, Water, Garbage for public buildings
823	Street Lighting	Cost of electric for streetlights
830	JULIE	Location of underground utilities
842	Fuel	Cost for fuel
845	Building Supplies	Cost of building supplies needed for daily operations: i.e., oil dry, chemicals, cleaning supplies/services, hand/power tools, nuts/bolts, misc. materials
846	Maintenance	Repairs, operating supplies, purchases used to maintain the buildings.

847	Capital Improvements	Planned capital improvement projects
848	Raw Materials	Stone, salt, dirt, asphalt, culverts, concrete
874	Miscellaneous	Uncategorized expenses
880	Contingencies	Unexpected expenditures/shortages
991	**Capital Reserve	Purpose: Replace/Restore Infrastructure & Operating Systems

**BUDGET & APPROPRIATION
HOMER TOWNSHIP HIGHWAY DEPARTMENT
ORDINANCE NUMBER: HTRD-06092025**

AN ORDINANCE APPROPRIATING for all road purposes for the **HOMER TOWNSHIP** Highway Department, WILL County, Illinois, for the fiscal year beginning **April 1, 2025**, and ending **March 31, 2026**.

BE IT ORDAINED by the Board of Trustees of **HOMER Township**, **WILL** County, Illinois, as follows:

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 the **HOMER TOWNSHIP** Highway Department, be and the same are hereby appropriated for the road purposes of the **HOMER TOWNSHIP** Highway Department, WILL County, Illinois, as hereinafter specified for the fiscal year beginning **April 1, 2025** and ending **March 31, 2026**.

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

**EQUIPMENT & BUILDING FUND
GENERAL ROAD FUND**

SECTION 3: That the amount appropriated for Road Purposes for the fiscal year beginning **APRIL 1, 2025** and ending **MARCH 31, 2026** by fund shall be as follows:

EQUIPMENT & BUILDING FUND:	\$	295,016.00
GENERAL ROAD FUND:	\$	1,330,653.00
TOTAL APPROPRIATIONS:	\$	1,625,669.00

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 shall be divided among the several objects and purposes specified, and in particular amount stated for each fund respectively in Section 2 constituting the total appropriations in the amount of **ONE MILLION SIX HUNDRED TWENTY-FIVE THOUSAND SIX HUNDRED SIXTY-NINE & 00/100 (\$1,625,669.00)** for the fiscal year beginning

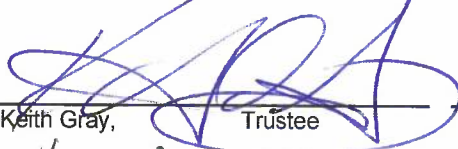

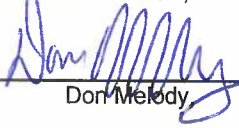

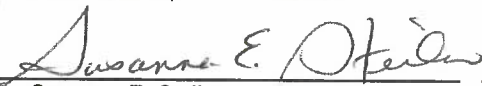

APRIL 1, 2025 and ending MARCH 31, 2026.

SECTION 6: That Section 3 shall be and is a summary of the annual Appropriation Ordinance of this Highway Department, 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.

of HOMER Township, WILL County, Illinois.

BOARD OF TRUSTEES

	AYE	NAY	ABSENT
 Keith Gray, Trustee	✓		
 Ken Marcin, Trustee	✓		
 Don Melody, Trustee	✓		
 Chris Sievers, Trustee	✓		
 Susanna E. Steilen, Supervisor	✓		
 Tamara O'Brien, Clerk			

**CERTIFICATION OF BUDGET AND APPROPRIATION ORDINANCE
AND CERTIFIED ESTIMATE OF REVENUES BY SOURCE**

HOMER TOWNSHIP ROAD DISTRICT

The undersigned, duly elected, qualified and acting as Clerk of Homer Township, Will County, Illinois, does hereby certify that attached hereto is a true and correct copy of the Budget and Appropriation Ordinance of said township for the fiscal year beginning April 1, 2025 and ending March 31, 2026, as adopted this 9th day of June 2025.

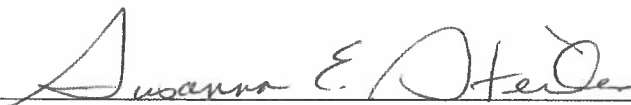
The undersigned, Supervisor (Chief Fiscal Officer) of Homer Township, Will County, Illinois, does hereby certify that the estimate of revenues, by source or anticipated to be received by said taxing district, is either set forth in said ordinance as "Revenues" or attached hereto by separate document, is a true statement of said estimate.

This certification is made and filed pursuant to the requirements of Public Act 83-881 (IRS, CH 120, Par 643) and on behalf of Homer Township, Will County, Illinois. This certification must be filed within 30 days after adoption of the Budget & Appropriation Ordinance.

Dated this 9th day of June 2025



Tamara O'Brien, Homer Township Clerk



Susanna E. Steilen, Homer Township Supervisor