



Budget & Appropriation Ordinance

Fiscal Year 2023-2024

Homer Township Road District

FINAL

Approved June 17, 2024

HIGHWAY DEPT.- EQUIPMENT & BUILDING FUND




	Pg 1 FY '22 - '23	Pg 1 FY '23 - '24	Pg 1 FY '24 - '25
Beginning Balance of April 1,	\$ 50,000.00	\$ 48,575.37	\$ 88,666.32
REVENUES:			
601 Property Taxes (Levy)	\$ 250,145.78	\$ 251,143.95	\$ 150,721.72
605 Bank Interest	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
607 Miscellaneous	\$ 100.00	\$ 100.00	\$ 100.00
TOTAL REVENUES:	\$ 251,245.78	\$ 252,243.95	\$ 151,821.72
TOTAL FUNDS AVAILABLE:	\$ 301,245.78	\$ 300,819.32	\$ 240,488.04
EXPENDITURES:			
734 Bank Fees	\$ 500.00	\$ 500.00	\$ 1,000.00
881 Building	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
882 Equipment	\$ 150,000.00	\$ 220,300.00	\$ 159,485.00
883 Miscellaneous	\$ 35,400.00	\$ 10,000.00	\$ 10,000.00
990 Contingency	\$ 60,000.00	\$ 20,000.00	\$ 20,000.00
TOTAL EXPENDITURES:	\$ 295,900.00	\$ 300,800.00	\$ 240,485.00
SUMMARY:			
TOTAL INCOME:	\$ 301,245.78	\$ 300,819.32	\$ 240,488.04
TOTAL EXPENSE:	\$ 295,900.00	\$ 300,800.00	\$ 240,485.00
ENDING BALANCE MARCH 31,	\$ 5,345.78	\$ 19.32	\$ 3.04



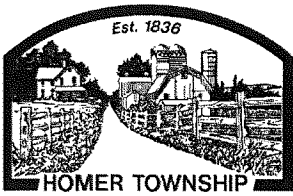
Homer Township Highway Department
2024/2025
Chart of Accounts

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 '22 - '23	FY '23 - '24	FY '24 - '25
		Beginning Balance of April 1,	\$ 2,180,890.15	\$ 1,286,977.60
REVENUES: Summary				
601 Property Tax (Levy)	\$ 900,874.68	\$ 600,940.09	\$ 652,442.09	
603 Property Replacement Tax	\$ 58,226.00	\$ 50,000.00	\$ 89,414.00	
604 Dividends	\$ 5,000.00	\$ 8,000.00	\$ 8,000.00	
605 Interest- Bank	\$ 3,000.00	\$ 10,000.00	\$ 10,000.00	
607 Miscellaneous	\$ 100.00	\$ 100.00	\$ 100.00	
609 Permit	\$ 500.00	\$ 500.00	\$ 1.00	
610 Fines	\$ 100.00	\$ 500.00	\$ 100.00	
TOTAL REVENUES:	\$ 967,800.68	\$ 670,040.09	\$ 760,057.09	
TOTAL FUNDS AVAILABLE:	\$ 3,148,690.83	\$ 1,957,017.69	\$ 1,810,416.50	
EXPENDITURES:				
PERSONNEL:				
801 Personnel	\$ 182,000.00	\$ 160,000.00	\$ 174,000.00	
703 Health Insurance	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	
704 MC	\$ 2,800.00	\$ 3,000.00	\$ 3,000.00	
705 SS	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	
706 IDES	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	
707 IMRF Co.	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	
TOTAL PERSONNEL:	\$ 268,300.00	\$ 246,500.00	\$ 260,500.00	

PG 2 ROAD & BRIDGE FUND

714	Audit	\$	7,000.00	\$	7,000.00	\$	7,000.00
715	Accounting Services	\$	6,000.00	\$	6,000.00	\$	5,000.00
716	Legal	\$	35,000.00	\$	35,000.00	\$	20,000.00
717	Postage	\$	500.00	\$	500.00	\$	500.00
718	Telephone, Internet, IT	\$	15,000.00	\$	15,000.00	\$	13,000.00
719	Publishing	\$	3,500.00	\$	7,000.00	\$	5,000.00
720	Printing	\$	500.00	\$	500.00	\$	500.00
724	Risk Management- TOIRMA	\$	20,000.00	\$	20,000.00	\$	20,000.00
726	Dues	\$	500.00	\$	500.00	\$	500.00
734	Bank Charge	\$	600.00	\$	600.00	\$	3,000.00
735	Office Supplies	\$	9,000.00	\$	13,000.00	\$	4,000.00
743	Permit Refund	\$	5,000.00	\$	2,000.00	\$	2,000.00
818	IGA- Tree Maint. & Mowing	\$	25,000.00	\$	-	\$	-
819	IGA- Snow Removal	\$	50,000.00	\$	20,000.00	\$	-
820	Professional Services- Engineering	\$	40,000.00	\$	15,000.00	\$	1.00
821	Utilities	\$	15,000.00	\$	20,000.00	\$	12,000.00
823	Street Lighting	\$	5,000.00	\$	7,000.00	\$	7,000.00
830	JULIE	\$	2,500.00	\$	4,000.00	\$	5,000.00
842	Fuel	\$	10,000.00	\$	20,000.00	\$	15,000.00
845	Building Supplies	\$	15,000.00	\$	50,000.00	\$	50,000.00
846	Maintenance	\$	24,500.00	\$	65,000.00	\$	60,000.00
847	Capital Improvements	\$	1,558,000.00	\$	880,000.00	\$	925,010.00
848	Raw Materials	\$	110,000.00	\$	140,000.00	\$	60,000.00
874	Miscellaneous	\$	82,500.00	\$	30,000.00	\$	10,000.00
880	Contingencies	\$	40,000.00	\$	20,000.00	\$	5,000.00
991	**Capital Reserve	\$	800,000.00	\$	332,400.00	\$	320,400.00
TOTAL EXPENDITURES:		\$	2,880,100.00	\$	1,710,500.00	\$	1,549,911.00
SUMMARY:							
TOTAL INCOME:		\$	3,148,690.83	\$	1,957,017.69	\$	1,810,416.50
TOTAL EXPENSE:		\$	3,148,400.00	\$	1,957,000.00	\$	1,810,411.00
ENDING BALANCE MARCH 31,		\$	290.83	\$	17.69	\$	5.50



Homer Township Highway Department
2024/2025
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