



**Budget & Appropriation Ordinance**  
**Fiscal Year 2023-2024**

**Homer Township Road District**

**FINAL**  
**June 12, 2023**

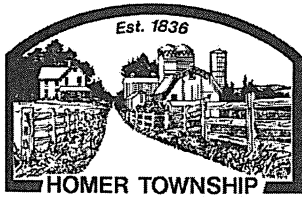
**HIGHWAY DEPT.- EQUIPMENT & BUILDING FUND**



**Pg 1**  
FY '22 - '23


**Pg 1**  
FY '23 - '24

<b>Beginning Balance of April 1,</b>		<b>\$</b>	<b>50,000.00</b>	<b>\$</b>	<b>48,575.37</b>
<b>REVENUES:</b>					
601	Property Taxes (Levy)	\$	250,145.78	\$	251,143.95
605	Bank Interest	\$	1,000.00	\$	1,000.00
607	Miscellaneous	\$	100.00	\$	100.00
<b>TOTAL REVENUES:</b>		<b>\$</b>	<b>251,245.78</b>	<b>\$</b>	<b>252,243.95</b>
<b>TOTAL FUNDS AVAILABLE:</b>		<b>\$</b>	<b>301,245.78</b>	<b>\$</b>	<b>300,819.32</b>
<b>EXPENDITURES:</b>					
734	Bank Fees	\$	500.00	\$	500.00
881	Building	\$	50,000.00	\$	50,000.00
882	Equipment	\$	150,000.00	\$	220,300.00
883	Miscellaneous	\$	35,400.00	\$	10,000.00
990	Contingency	\$	60,000.00	\$	20,000.00
<b>TOTAL EXPENDITURES:</b>		<b>\$</b>	<b>295,900.00</b>	<b>\$</b>	<b>300,800.00</b>
<b>SUMMARY:</b>					
<b>TOTAL INCOME:</b>		<b>\$</b>	<b>301,245.78</b>	<b>\$</b>	<b>300,819.32</b>
<b>TOTAL EXPENSE:</b>		<b>\$</b>	<b>295,900.00</b>	<b>\$</b>	<b>300,800.00</b>
<b>ENDING BALANCE MARCH 31,</b>		<b>\$</b>	<b>5,345.78</b>	<b>\$</b>	<b>19.32</b>

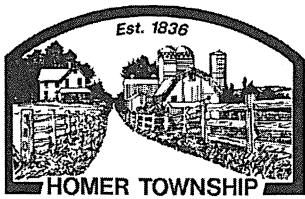


**Homer Township Highway Department**  
**2023/2024**  
**Chart of Accounts**

<b>EQUIPMENT &amp; BUILDING FUND</b>		
<b>Code</b>	<b>Line Item</b>	<b>Description</b>
<b>REVENUES</b>		
601	Property Taxes (Levy)	Revenue received from levied tax dollars
605	Bank Interest	Interest from Bank
607	Miscellaneous	Uncategorized revenues
<b>EXPENDITURES</b>		
734	Bank Fees	Checks, deposit slips, NSF, and cancelled check 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
		FY '22 - '23	FY '23 - '24
		<b>Beginning Balance of April 1,</b>	
<b>REVENUES:</b>	<b>Summary</b>		
601	Property Tax (Levy)	\$ 900,874.68	\$ 600,940.09
603	Property Replacement Tax	\$ 58,226.00	\$ 50,000.00
604	Dividends	\$ 5,000.00	\$ 8,000.00
605	Interest- Bank	\$ 3,000.00	\$ 10,000.00
607	Miscellaneous	\$ 100.00	\$ 100.00
609	Permit	\$ 500.00	\$ 500.00
610	Fines	\$ 100.00	\$ 500.00
<b>TOTAL REVENUES:</b>		<b>\$ 967,800.68</b>	<b>\$ 670,040.09</b>
<b>TOTAL FUNDS AVAILABLE:</b>		<b>\$ 3,148,690.83</b>	<b>\$ 1,957,017.69</b>
<b>EXPENDITURES:</b>			
<b>PERSONNEL:</b>			
801	Personnel	\$ 182,000.00	\$ 160,000.00
703	Health Insurance	\$ 50,000.00	\$ 50,000.00
704	MC	\$ 2,800.00	\$ 3,000.00
705	SS	\$ 12,000.00	\$ 12,000.00
706	IDES	\$ 1,500.00	\$ 1,500.00
707	IMRF Co.	\$ 20,000.00	\$ 20,000.00
<b>TOTAL PERSONNEL:</b>		<b>\$ 268,300.00</b>	<b>\$ 246,500.00</b>

<b>PG 2 ROAD &amp; BRIDGE FUND</b>						
714	Audit				\$ 7,000.00	\$ 7,000.00
715	Accounting Services				\$ 6,000.00	\$ 6,000.00
716	Legal				\$ 35,000.00	\$ 35,000.00
717	Postage				\$ 500.00	\$ 500.00
718	Telephone, Internet, IT				\$ 15,000.00	\$ 15,000.00
719	Publishing				\$ 3,500.00	\$ 7,000.00
720	Printing				\$ 500.00	\$ 500.00
724	Risk Management- TOIRMA				\$ 20,000.00	\$ 20,000.00
726	Dues				\$ 500.00	\$ 500.00
734	Bank Charge				\$ 600.00	\$ 600.00
735	Office Supplies				\$ 9,000.00	\$ 13,000.00
743	Permit Refund				\$ 5,000.00	\$ 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
821	Utilities				\$ 15,000.00	\$ 20,000.00
823	Street Lighting				\$ 5,000.00	\$ 7,000.00
830	JULIE				\$ 2,500.00	\$ 4,000.00
842	Fuel				\$ 10,000.00	\$ 20,000.00
845	Building Supplies				\$ 15,000.00	\$ 50,000.00
846	Maintenance				\$ 24,500.00	\$ 65,000.00
847	Capital Improvements				\$ 1,558,000.00	\$ 880,000.00
848	Raw Materials				\$ 110,000.00	\$ 140,000.00
874	Miscellaneous				\$ 82,500.00	\$ 30,000.00
880	Contingencies				\$ 40,000.00	\$ 20,000.00
991	**Capital Reserve				\$ 800,000.00	\$ 332,400.00
<b>TOTAL EXPENDITURES:</b>					<b>\$ 2,880,100.00</b>	<b>\$ 1,710,500.00</b>
<b>SUMMARY:</b>						
<b>TOTAL INCOME:</b>					<b>\$ 3,148,690.83</b>	<b>\$ 1,957,017.69</b>
<b>TOTAL EXPENSE:</b>					<b>\$ 3,148,400.00</b>	<b>\$ 1,957,000.00</b>
<b>ENDING BALANCE MARCH 31,</b>					<b>\$ 290.83</b>	<b>\$ 17.69</b>



**Homer Township Highway Department**  
**2023/2024**  
**Chart of Accounts**

<b>ROAD &amp; BRIDGE FUND</b>		
<b>Code</b>	<b>Line Item</b>	<b>Description</b>
<b>REVENUES</b>		
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
<b>EXPENDITURES</b>		
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
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
819	IGA- Snow Removal	Cost of snow removal per IGA
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