



Budget & Appropriation Ordinance

Fiscal Year 2025-2026

Homer Township Administration
Homer Township Assessor

FINAL

Approved June 9, 2025

Homer Township Board:

Susanna E. Steilen, Supervisor
Tamara O'Brien, Clerk

Keith Gray, Trustee
Ken Marcin, Trustee
Don Melody, Trustee
Chris Sievers, Trustee

Carmen Maurella III, Assessor

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Budget Appropriation

FOUNDERS CROSSING BOND FUND		pg 1	pg 1	pg 1	
		 HOMER TOWNSHIP EST. 1836	FY '23 - '24	FY '24 - '25	FY '25 - '26
Beginning Balance of April 1,		\$ 41,093.86	\$ 42,488.28	\$ 43,897.40	
REVENUES:					
671 Interest- Bank		\$ 250.00	\$ 250.00	\$ 1,000.00	
672 Miscellaneous		\$ 1.00	\$ 1.00	\$ 1.00	
699 Transfers in		\$ 150,360.00	\$ 159,030.00	\$ 157,305.00	
TOTAL REVENUES:		\$ 150,611.00	\$ 159,281.00	\$ 158,306.00	
TOTAL FUNDS AVAILABLE:		\$ 191,704.86	\$ 201,769.28	\$ 202,203.40	
EXPENDITURES:					
701 Administrative Fee		\$ 600.00	\$ 600.00	\$ 600.00	
721 Bank Service Fees		\$ 500.00	\$ 1,000.00	\$ 1,000.00	
741 Attorney/Legal Fees		\$ 500.00	\$ 500.00	\$ 500.00	
748 Bond Rating/Reporting Fee		\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	
771 Miscellaneous		\$ 300.00	\$ 38,639.00	\$ 40,798.00	
950 Bond Principal		\$ 140,000.00	\$ 150,000.00	\$ 150,000.00	
951 Bond Interest		\$ 10,360.00	\$ 9,030.00	\$ 7,305.00	
TOTAL EXPENDITURES:		\$ 154,260.00	\$ 201,769.00	\$ 202,203.00	
SUMMARY:					
TOTAL INCOME:		\$ 191,704.86	\$ 201,769.28	\$ 202,203.40	
TOTAL EXPENSE:		\$ 154,260.00	\$ 201,769.00	\$ 202,203.00	
ENDING BALANCE MARCH 31,		\$ 37,444.86	\$ 0.28	\$ 0.40	



2025/2026
Chart of Accounts

FOUNDERS BOND FUND		
Code	Line Item	Description
REVENUES		
671	Bank Interest	Interest from Bank
672	Miscellaneous	Uncategorized revenues
699	Transfers in	Rental income transferred in to pay Bond/Interest
EXPENDITURES		
701	Administrative Fee	Cost of Bond Administration
721	Bank Service Fee	Checks, deposit slips, NSF and cancelled check fees, bank fees
741	Attorney/Legal Fee	Cost of professional legal service
748	Bond Rating/Reporting Fee	Costs associated with required annual Bond reporting/rating
771	Miscellaneous	Uncategorized expenses
950	Bond Principal	Rental income used to pay Bond Principal
951	Bond Interest	Rental income used to pay Bond Interest

Budget Appropriation

FOUNDERS CROSSING GENERAL FUND		pg 2	pg 2	pg 2
		FY '23 - '24	FY '24 - '25	FY '25 - '26
Beginning Balance of April 1,	 \$ 393,393.52	\$ 433,978.80	\$ 463,075.04	
REVENUES:				
655 Verification Services	\$ 100.00	\$ 100.00	\$ 100.00	
660 Activity Center Rent	\$ 1.00	\$ 1.00	\$ 1.00	
670 Security/Last Month Deposit	\$ 4,800.00	\$ 2,400.00	\$ 2,400.00	
671 Interest- Bank	\$ 1,000.00	\$ 1,000.00	\$ 13,000.00	
672 Miscellaneous	\$ 100.00	\$ 100.00	\$ 100.00	
673 TOIRMA Dividend	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	
675 Tenant Reimbursements	\$ 1.00	\$ 1.00	\$ 1.00	
676 Insurance Claim	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	
677 Easement Agreement	\$ 1.00	\$ 1.00	\$ 1.00	
680 Housing Rent	\$ 348,000.00	\$ 363,000.00	\$ 369,000.00	
684 CDBG	\$ 508,104.00	\$ 908,544.60	\$ 514,000.00	
685 ARPA	\$ 131,071.00	\$ 78,996.30	\$ 500,000.00	
TOTAL REVENUES:	\$ 1,021,178.00	\$ 1,382,143.90	\$ 1,426,603.00	
TOTAL FUNDS AVAILABLE:	\$ 1,414,571.52	\$ 1,816,122.70	\$ 1,889,678.04	
EXPENDITURES:				
PERSONNEL:				
707 Maintenance Personnel	\$ 45,500.00	\$ 60,000.00	\$ 67,000.00	
708 Health Insurance	\$ 15,000.00	\$ 16,000.00	\$ 16,000.00	
709 SS/MC	\$ 3,600.00	\$ 4,700.00	\$ 5,500.00	
712 IDES	\$ 500.00	\$ 1,000.00	\$ 1,000.00	
720 IMRF Co.	\$ 5,000.00	\$ 8,000.00	\$ 10,000.00	
TOTAL PERSONNEL:	\$ 69,600.00	\$ 89,700.00	\$ 99,500.00	
730 Landscaping	\$ 80,000.00	\$ 73,000.00	\$ 35,000.00	
731 Building Maintenance	\$ 73,900.00	\$ 73,000.00	\$ 50,000.00	
732 Maintenance Equipment Repairs	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	
733 Capital Improvements	\$ 50,000.00	\$ 121,850.00	\$ 179,872.00	
734 Bank Service Fees	\$ 500.00	\$ 2,000.00	\$ 2,000.00	
736 Utilities	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	
737 Liability/TOIRMA	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	
738 Postage & Delivery	\$ 500.00	\$ 500.00	\$ 500.00	
739 Publish Legals/Notices	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	
740 Accounting	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	
741 Attorney/Legal Fees	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	
743 Audit	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00	
745 Signage	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
749 Professional Services	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	
751 Office supplies	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	
752 Permit	\$ 500.00	\$ 500.00	\$ 500.00	
754 Fuel	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	
755 Verification Services	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
771 Miscellaneous	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	
772 Insurance Claim Payout	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	
775 Security/Last Month Refund	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	
776 Asphalt Maintenance	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	
777 Concrete Maintenance	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	
779 CDBG	\$ 508,104.00	\$ 900,642.00	\$ 514,000.00	
780 ARPA	\$ 131,071.00	\$ 44,890.22	\$ 500,000.00	
781 Maintenance Equipment Purchase	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	
784 Bond Reserve	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	
785 Bond Transfer Out	\$ 150,360.00	\$ 159,030.00	\$ 157,305.00	
990 Contingency	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	
991 **Capital Reserve	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00	
TOTAL EXPENDITURES:	\$ 1,414,535.00	\$ 1,816,112.22	\$ 1,889,677.00	

Budget Appropriation

FOUNDERS CROSSING GENERAL FUND Continued		pg 3	pg 3	pg 3
SUMMARY:	 HOMER TOWNSHIP			
TOTAL INCOME:		\$ 1,414,571.52	\$ 1,816,122.70	\$ 1,889,678.04
TOTAL EXPENSE:		\$ 1,414,535.00	\$ 1,816,112.22	\$ 1,889,677.00
ENDING BALANCE MARCH 31,		\$ 36.52	\$ 10.48	\$ 1.04
**Capital Reserve-				
Purpose: For replacement/restoration of all units & facility infrastructure and operating systems.				
Amount: \$500,000.00				
Duration: 10 years (4/1/18 - 4/1/28)				



2025/2026
Chart of Accounts

FOUNDERS GENERAL FUND		
Code	Line Item	Description
REVENUES		
610	Permit	Permit refunds
655	Verification Services	Tenant background/credit checks/DMV
660	Activity Center Rent	Revenue received from rental
670	Security/Last Month Deposit	Security/Last Month Deposit/Pet Deposit from new tenant
671	Bank Interest	Interest from Bank
672	Miscellaneous	Uncategorized revenues
673	TOIRMA Dividend	Dividend received
675	Tenant Reimbursement	Revenue rec'd from tenant for utilities/damaged property
	675.1 Utilities Reimbursement	Revenue rec'd from tenant for utilities
	675.2 Repairs Reimbursement	Revenue rec'd from tenant damage to property
676	Insurance claim	Revenue received from insurance claim
677	Easement Agreement	Revenue received from easement agreements
680	Housing Rent	Revenue received from monthly tenant rent
684	CDBG	Community Development Block Grant
685	ARPA	American Rescue Plan
EXPENDITURES		
707	Maintenance Personnel	Gross earnings of Maintenance Personnel
708	Health Insurance	Cost of health benefits
709	SS/MC	Employers portion of SS/MC
712	IDES	Employer portion of IL Dept. of Employment Security
720	IMRF CO.	Employer portion of IL Municipal Retirement Fund
730	Landscaping	Outdoor improvements/exterior amenities
731	Building Maintenance	Repairs/operating supplies/purchases used to maintain the buildings, Garage door repairs
	731.2 Home Depot	Operating supplies
	731.3 Will Cook Ace	Operating supplies
	731.4 Flooring	Vinyl & carpet
	731.5 HVAC	Heating & air
732	Maintenance Equipment Repairs	Repairs to equipment used to maintain the facility/grounds: Vehicles, mowers, etc.
733	Capital Improvements	Planned capital improvement projects
734	Bank Service Charge	Checks, deposit slips, NSF & cancelled checks fee, bank fees
736	Utilities	Cost of gas, electric, water, garbage
	736.1 Gas	Gas
	736.2 Electricity	Electricity

	736.3 Garbage	Garbage
	736.4 Water	Water
737	Liability/TOIRMA	Cost of liability and property damage insurance
738	Postage/Delivery	Postage and delivery service
739	Publish Legal/Notices	Cost for advertisement of public legal notices
740	Accounting	Cost for professional accounting services
741	Attorney/Legal Fees	Cost for professional legal services- Founders Abatement
743	Audit	Cost of audit performed by CPA firm
745	Signage	Cost for signs
749	Professional Services	Services: Engineering, consulting, architect, surveys, etc.
751	Office Supplies	Office supplies used for daily operations
752	Permit	Permit expenses
754	Fuel	Cost for fuel
755	Verification Services	Background/credit checks/DMV
771	Miscellaneous	Uncategorized expenses
772	Insurance Claim Payout	Expenditure for insurance claims
775	Security/Last Month Refund	Security deposit/Interest/Last Month rent refund
776	Asphalt Maintenance	Expenses associated with asphalt maintenance
777	Concrete Maintenance	Expenses associated with concrete maintenance
779	CDBG- 2022	Community Development Block Grant
780	ARPA	American Rescue Plan- Cost of Professional Services
781	Maintenance Equipment Purchases	Purchases of vehicles and maintenance Equipment – vehicles, mowers, etc....
784	Bond Reserve	Required reserve bond funds
785	Bond Transfer Out	Rental income transferred to pay Bond Principal & Interest
990	Contingency	Unexpected expenditures/shortages
991	Capital Reserve	Funds accrued for capital improvement goals

Budget Appropriation

GENERAL ASSISTANCE FUND		pg 4	pg 4	pg 4
		FY '23 - '24	FY '24 - '25	FY '25 - '26
Beginning Balance April 1,		\$ 87,590.70	\$ 89,593.54	\$ 88,608.41
REVENUES:				
601	Property Taxes (Levy)	\$ 3,613.58	\$ 3,815.23	\$ 3,570.30
671	Interest- Bank	\$ 200.00	\$ 200.00	\$ 1,500.00
672	Miscellaneous	\$ 1.00	\$ 1.00	\$ 1.00
TOTAL REVENUES:		\$ 3,814.58	\$ 4,016.23	\$ 5,071.30
TOTAL FUNDS AVAILABLE:		\$ 91,405.28	\$ 93,609.77	\$ 93,679.71
EXPENDITURES:				
PERSONNEL:				
707	Salary	\$ 1.00	\$ 1.00	\$ 1.00
709	SS/MC	\$ 1.00	\$ 1.00	\$ 1.00
712	IDES	\$ 1.00	\$ 1.00	\$ 1.00
TOTAL PERSONNEL:		\$ 3.00	\$ 3.00	\$ 3.00
721	Bank Service Fees	\$ 500.00	\$ 1,000.00	\$ 500.00
735	Telephone	\$ 1,200.00	\$ 1,200.00	\$ 1.00
737	Office Supplies	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
738	Postage & Delivery	\$ 100.00	\$ 100.00	\$ 100.00
740	Accounting	\$ 300.00	\$ 300.00	\$ 300.00
741	Attorney/Legal Fees	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
742	Contractual Services	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
743	Audit	\$ 500.00	\$ 500.00	\$ 500.00
748	Training	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
750	Catastrophic Ins. (M.A.C.I.)	\$ 3,000.00	\$ 3,000.00	\$ 3,500.00
755	Verification Services	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
771	Miscellaneous	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
772	Flat Grant	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
774	Emergency G.A.	\$ 19,400.00	\$ 21,130.00	\$ 22,400.00
776	Medical Assistance	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
990	Contingencies	\$ 3,675.00	\$ 3,675.00	\$ 3,675.00
TOTAL EXPENDITURES:		\$ 91,378.00	\$ 93,608.00	\$ 93,679.00
SUMMARY:				
TOTAL INCOME:		\$ 91,405.28	\$ 93,609.77	\$ 93,679.71
TOTAL EXPENSE:		\$ 91,378.00	\$ 93,608.00	\$ 93,679.00
Ending Balance March 31,		\$ 27.28	\$ 1.77	\$ 0.71



2025/2026
Chart of Accounts

GENERAL ASSISTANCE FUND

Code	Line Item	Description
REVENUES		
601	Property Taxes (Levy)	Revenue received from levied tax dollars
	601.1 Back Tax Adjustment	Revenue received from delinquent tax dollars
	601.2 Railroad Tax Adjustment	Revenue received from W/C Railroad tax dollars
	601.3 Mobile Home Distribution	Revenue received from W/C Mobile Home Tax (Not rec'd from levied tax dollars)
	601.4 Interest – Property Taxes	Interest received on levied tax dollars
671	Bank Interest	Interest from Bank
672	Miscellaneous	Uncategorized revenues
EXPENDITURES		
707	Salary	Gross Earnings
709	SS/MS	Employer portion of SS/MC
712	IDES	Employer portion of IL Dept. of Employment Security
721	Bank Service Fee	Checks, deposit slips, NSF and cancelled check fees, bank fees
735	Telephone	Cost of monthly phone service
737	Office Supplies	Office supplies used for daily operations
738	Postage/Delivery	Postage and delivery service
740	Accounting	Cost of professional accounting service
741	Attorney/Legal Fee	Cost of professional legal service
742	Contractual Services	Cost of G.A. professional consultant
743	Audit	Cost of audit performed by CPA firm
748	Training	Expenses for training to administer G.A.
750	Catastrophic Ins. (M.A.C.I.)	Medical Assistance Catastrophic Insurance
755	Verification Services	Background/credit checks/DMV
771	Miscellaneous	Uncategorized expenses
772	Flat Grant	Grant allowance for G.A. recipient
774	Emergency G.A.	Emergency assistance
776	Medical Assistance	Cost of G.A. medical expenses
990	Contingency	Unexpected expenditures/shortages

Budget Appropriation

OPEN SPACE FUND		pg 5	pg 5	pg 5
		FY '23 - '24	FY '24 - '25	FY '25 - '26
Beginning Balance April 1,		\$ 857,976.23	\$ 734,446.01	\$ 392,920.47
REVENUES:				
610 Permit		\$ 1.00	\$ 1.00	\$ 1.00
620 Farm License		\$ 32,600.00	\$ 32,600.00	\$ 32,600.00
621 Rental House		\$ 15,600.00	\$ 18,000.00	\$ 21,600.00
622 Verification Services		\$ 1.00	\$ 1.00	\$ 1.00
623 Security Deposit		\$ 1.00	\$ 1.00	\$ 1.00
650 Grant		\$ 1.00	\$ 1.00	\$ 300,000.00
651 Donations		\$ 1.00	\$ 1.00	\$ 1.00
652 Events		\$ 1,000.00	\$ 1.00	\$ 1.00
670 Toirna Dividend		\$ 1,000.00	\$ 1,000.00	\$ 300.00
671 Interest- Bank		\$ 2,000.00	\$ 2,000.00	\$ 8,000.00
672 Miscellaneous		\$ 1,000.00	\$ 1.00	\$ 1.00
676 Insurance Claim		\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
677 Easement Agreement		\$ 1.00	\$ 1.00	\$ 1.00
TOTAL REVENUES:		\$ 78,206.00	\$ 78,608.00	\$ 387,507.00
TOTAL FUNDS AVAILABLE:		\$ 936,182.23	\$ 813,054.01	\$ 780,427.47
PERSONNEL:				
707 Maintenance Personnel		\$ 55,000.00	\$ 1.00	\$ 1.00
708 Health Insurance		\$ 22,000.00	\$ 1.00	\$ 1.00
709 SS/MC		\$ 5,000.00	\$ 1.00	\$ 1.00
712 IDES		\$ 500.00	\$ 1.00	\$ 1.00
720 IMRF Co.		\$ 6,000.00	\$ 1.00	\$ 1.00
TOTAL PERSONNEL:		\$ 88,500.00	\$ 5.00	\$ 5.00

Budget Appropriation

OPEN SPACE FUND Continued		pg 6	pg 6	pg 6
721	Bank Service Fees	\$ 500.00	\$ 2,000.00	\$ 3,500.00
725	Trantina Restoration	\$ 1.00	\$ 1.00	\$ 1.00
726	Donations received for Trantina	\$ 8,118.59	\$ 1.00	\$ 1.00
734	Liability/Toirma	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
736	Outdoor Restroom	\$ 3,000.00	\$ 4,000.00	\$ 4,000.00
737	Rental House Improvements	\$ 10,000.00	\$ 10,000.00	\$ 25,000.00
738	Postage & Delivery	\$ 400.00	\$ 400.00	\$ 400.00
739	Publish Legals/Notices	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
740	Accounting	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
741	Attorney/Legal Fees	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
742	Maps-Graphics-Training	\$ 500.00	\$ 1.00	\$ 1.00
743	Audit	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00
744	Turf Management	\$ 5,000.00	\$ 1.00	\$ 1.00
745	Professional Services	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
746	Printing/PR	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
747	Security System	\$ 5,000.00	\$ 1.00	\$ 17,500.00
749	Miscellaneous	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
750	Grant/Planning Expense	\$ 10,000.00	\$ 15,000.00	\$ 300,000.00
751	Utilities	\$ 2,000.00	\$ 2,500.00	\$ 15,000.00
752	Operating/Maintenance	\$ 20,000.00	\$ 15,000.00	\$ 15,000.00
753	Permit	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
755	Verification Services	\$ 300.00	\$ 300.00	\$ 300.00
756	Fuel	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
757	Prairie Maintenance	\$ 15,000.00	\$ 1.00	\$ 1.00
758	Signage	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
759	Parking/Access Maintenance	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
763	Events	\$ 5,000.00	\$ 1.00	\$ 1.00
775	Security Deposit Refund	\$ 1,500.00	\$ 1,800.00	\$ 1,800.00
776	Insurance Claim Payout	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
778	Demolition - Construction	\$ 533,200.00	\$ 581,040.00	\$ 216,915.00
781	Maintenance Equipment Purchase/Repair	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
782	Property Taxes	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
858	Capital Improvement	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00
990	Contingency	\$ 30,000.00	\$ 10,000.00	\$ 10,000.00
991	**Capital Reserve	\$ 25,000.00	\$ 1.00	\$ 1.00
TOTAL EXPENDITURES:		\$ 933,019.59	\$ 813,053.00	\$ 780,427.00
SUMMARY:				
TOTAL INCOME:		\$ 936,182.23	\$ 813,054.01	\$ 780,427.47
TOTAL EXPENSE:		\$ 933,019.59	\$ 813,053.00	\$ 780,427.00
Ending Balance March 31,		\$ 3,162.64	\$ 1.01	\$ 0.47
**Capital Reserve-				
Purpose: Grant match/future development of remaining Open Space properties				
Amount: \$3,000,000.00				
Duration: 10 years (4/1/20 - 4/1/30)				



2025/2026
Chart of Accounts

OPEN SPACE FUND		
Code	Line Item	Description
REVENUES		
610	Permit	Permit refunds
620	Farm License	Revenue from farm license
621	Rental House	Revenue from rental unit
622	Verification Services	Revenue from Tenant background/credit checks/DMV
623	Security Deposit	Tenant security deposit received- rental house
650	Grant	Potential grant income
651	Donations	Donations received
652	Events	Revenues received from events
670	TIORMA Dividend	Dividend received
671	Bank Interest	Interest from Bank
672	Miscellaneous	Uncategorized revenues
676	Insurance Claim	Revenue received from insurance claim
677	Easement Agreement	Revenue received from easement agreements
EXPENDITURES		
707	Maintenance Personnel	Gross earnings of Maintenance Personnel- p/t seasonal
708	Health Insurance	Cost of health benefits
709	SS/MC	Employers portion of SS/MC
712	IDES	Employer portion of IL Dept. of Employment Security
720	IMRF CO.	Employer portion of IL Municipal Retirement Fund
721	Bank Service Fee	Checks, deposit slips, NSF and cancelled check fees, bank fees
725	Trantina Restoration	Existing/Historic building restoration
726	Donations rec'd for Trantina Restoration	Donations rec'd for line item 725 Trantina Restoration
734	Liability/TOIRMA	Cost of liability and property damage insurance
736	Outdoor Restrooms	Rental cost and maintenance for outdoor restrooms
737	Rental House Improvements	Capital improvements to rental house - NOT routine maintenance
738	Postage/Delivery	Postage and delivery services
739	Publish Legal/Notices	Cost of published legal notices
740	Accounting	Cost of professional accounting services
741	Attorney/Legal Fees	Cost for professional legal services
742	Maps-Graphics-Training	Cost of producing maps/planning tools/training
743	Audit	Cost of audit performed by CPA firm
744	Turf Management	Site/dog park grass maintenance
745	Professional Services	Services such as Engineering/Architect/Surveys

746	Printing/PR	Cost of printing/public relations
747	Security System	Security system maintenance
749	Miscellaneous	Uncategorized expenses
750	Grant/Planning Expense	Grant related expenses
751	Utilities	Cost of utilities: Gas, Electric, Water, Garbage
	751.1 15744 Com Ed	Electric
	751.2 15800 Com Ed	Electric
	751.3 15800 Water Softener Rental	Rental
	751.4 15800 Garbage	Garbage
	751.5 15744 Nicor	Gas
752	Operating/Maintenance	Routine Maintenance, Supplies, Repairs
	752.1 Menards	Operating supplies
	752.2 Home Depot	Operating supplies
	752.3 Will Cook Ace	Operating supplies
753	Permits	Permit expenses
755	Verification Services	Fees to perform credit/background checks/DMV
756	Fuel	Cost of fuel
757	Prairie Maintenance	Cost to maintain native landscape
758	Signage	Cost of signs
759	Parking/Access Maintenance	Parking/access maintenance
763	Events	Costs associated with events
774	Farm License Deposit Refund	Farm License Deposit Refund
775	Security Deposit Refund	Security deposit refund- rental house
776	Insurance Claim Payout	Expenditures for Insurance claims
778	Building Demolition - Construction	Expense for building demolition - construction
781	Maint. Equipment Purchase/Repair	For purchase and repairs of maintenance equipment
782	Property Taxes	Real Estate tax expenses
858	Capital Improvements	Planned Capital Improvement projects
990	Contingency	Unexpected expenditures/shortages
991	Capital Reserve	Funds accrued for capital improvement projects

Budget Appropriation

PARK FUND		pg 7	pg 7	pg 7
		FY '23 - '24	FY '24 - '25	FY '25 - '26
Beginning Balance April 1,		\$ 522,621.17	\$ 623,060.02	\$ 230,285.33
REVENUES:				
601	Property Tax (Levy)	\$ 101,180.29	\$ 100,507.53	\$ 100,563.38
610	Permit	\$ 1.00	\$ 1.00	\$ 1.00
670	Toirna Dividend	\$ 1,000.00	\$ 1,000.00	\$ 1,050.00
671	Interest- Bank	\$ 1,000.00	\$ 1,000.00	\$ 10,000.00
672	Miscellaneous	\$ 1,000.00	\$ 1.00	\$ 1.00
673	Grant Proceeds	\$ 1.00	\$ 1.00	\$ 60,000.00
674	Utilities Reimbursement	\$ 10,000.00	\$ 1.00	\$ 1.00
675	Repair Reimbursement	\$ 1.00	\$ 1.00	\$ 1.00
676	Insurance Claim	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
677	Easement Agreements	\$ 1.00	\$ 1.00	\$ 1.00
685	Park Sponsorship/Donations	\$ 1.00	\$ 1.00	\$ 1.00
TOTAL REVENUES:		\$ 139,185.29	\$ 127,514.53	\$ 196,619.38
TOTAL FUNDS AVAILABLE:		\$ 661,806.46	\$ 750,574.55	\$ 426,904.71
EXPENDITURES:				
PERSONNEL:				
707	Maintenance Personnel	\$ 45,500.00	\$ 1.00	\$ 1.00
708	Health Insurance	\$ 15,000.00	\$ 1.00	\$ 1.00
709	SS/MC	\$ 3,600.00	\$ 1.00	\$ 1.00
712	IDES	\$ 500.00	\$ 1.00	\$ 1.00
720	IMRF Co.	\$ 5,000.00	\$ 1.00	\$ 1.00
TOTAL PERSONNEL:		\$ 69,600.00	\$ 5.00	\$ 5.00

Budget Appropriation

PARK FUND Continued		pg 8	pg 8	pg 8
721	Bank Service Fees	\$ 500.00	\$ 2,000.00	\$ 2,000.00
734	Liability/Toirma	\$ 10,000.00	\$ 3,000.00	\$ 3,000.00
736	Outdoor Restrooms	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
737	Repairs/Operating Supplies	\$ 40,000.00	\$ 20,000.00	\$ 20,000.00
738	Irrigation System Management	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
739	Publish/Legals Notices	\$ 500.00	\$ 500.00	\$ 500.00
740	Accounting	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
741	Attorney/Legal Fees	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
742	Professional Services	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
743	Audit	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00
745	Signage	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
747	Utilities	\$ 10,000.00	\$ 10,000.00	\$ 5,000.00
751	Postage & Delivery	\$ 250.00	\$ 250.00	\$ 250.00
753	Permit/Inspection Fees	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
755	Verification Services	\$ 500.00	\$ 500.00	\$ 500.00
758	Security	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
768	Pond Management	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
769	Grant non-reimbursable	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
771	Miscellaneous	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
772	Insurance Claim Payout	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
776	Asphalt Maintenance	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
783	Grant reimbursable	\$ 1.00	\$ 1.00	\$ 30,000.00
838	Maintenance Equipment Repairs	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
840	Land Purchase	\$ 1.00	\$ 1.00	\$ 1.00
842	Maintenance Equipment Purchase	\$ 14,500.00	\$ 14,500.00	\$ 14,500.00
844	Site Preparation/Deconstruction	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
854	Fuel	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
858	Capital Improvements	\$ 241,400.00	\$ 424,317.00	\$ 75,648.00
990	Contingencies	\$ 23,500.00	\$ 23,500.00	\$ 23,500.00
991	**Capital Reserve	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00
TOTAL EXPENDITURES:		\$ 661,752.00	\$ 750,574.00	\$ 426,904.00
SUMMARY:				
TOTAL INCOME:		\$ 661,806.46	\$ 750,574.55	\$ 426,904.71
TOTAL EXPENSE:		\$ 661,752.00	\$ 750,574.00	\$ 426,904.00
ENDING BALANCE MARCH 31,		\$ 54.46	\$ 0.55	\$ 0.71
**Capital Reserve-				
Purpose: Park Amenities				
Amount: \$500,000.00				
Duration: 10 years (4/1/23 - 4/1/33)				



2025/2026
Chart of Accounts

PARK FUND

Code	Line Item	Description
REVENUES		
601	Property Tax (Levy)	Revenue received from levied tax dollars
	601.1 - Back Tax Adjustment	Revenue received from delinquent tax dollars recovered
	601.2 Mobile Home Distribution	Revenue received from W/C Mobile Home Tax (not received from levied tax dollars)
	601.3 Railroad Distribution	Revenue received from Will County Railroad tax dollars
	601.4 Interest - Property Taxes	Interest received on levied tax dollars
610	Permit	Permit refunds
670	TOIRMA Dividend	Dividend received
671	Interest - Bank	Bank interest
672	Miscellaneous	Miscellaneous income
673	Grant Proceeds	Potential grant income
674	Utilities Reimbursement	Revenue received from organizations using park utilities
675	Repair Reimbursement	Revenue received from organizations for park repairs
676	Insurance Claim	Revenue received from insurance claims
677	Easement Agreements	Revenue received from easement agreements
685	Park Sponsorship/Donations	Revenue received from sponsorships and donations
EXPENDITURES		
707	Maintenance Personnel	Gross earnings of Maintenance Personnel- 1 f/t, 2-3 p/t seasonal
708	Health Insurance	Cost of employee health benefits
709	SS/MC	Employer Portion of SS/MC
712	IDES	Employer portion of IL Dept. of Employment Security
720	IMRF Co.	Employer portion of IL Municipal Retirement Fund
721	Bank Service Fees	Checks, deposit slips, NSF & cancelled check fees, bank fees
734	Liability/TOIRMA	Cost of liability and property damage insurance
736	Outdoor Restrooms	Rental costs and maintenance for outdoor restrooms
737	Repairs/Operating Supplies	Repairs, operating supplies, and purchases used to maintain parks/facilities.
	737.1 Menards	Operating supplies
	737.2 Home Depot	Operating supplies
	737.3 Will Cook Ace	Operating supplies
738	Irrigation System Management	Repairs, supplies, and purchases used to maintain irrigation systems. RPZ install/certification/removal.

739	Publish/Legal Notices	Cost for advertising of public/legal notices
740	Accounting	Cost of professional accounting services
741	Attorney/Legal Fees	Cost of professional legal services
742	Professional Services	Services such as Engineering/Architect/surveys, etc.
743	Audit	Cost of audit performed by CPA firm
745	Signage	Cost of signs
747	Utilities	Cost of Utilities: Gas, Electric, Water, Garbage, Phone
	747.2 - Culver Park Electric	Electric
	747.3 - Garbage	Garbage
	747.4 - Field Lights/Concession Elec	Electric
	747.6 - Morris Park Electric	Electric
	747.7 - Concession Water	Water
751	Postage/Delivery	Cost of postage and delivery services
753	Permit/Inspection Fees	Permits & Will County Health Inspections
755	Verification Services	Background checks/credit checks/DMV
758	Security	Expense for site security
768	Pond Management	Expenses for pond management
769	Grant Non- Reimbursable Expenses	Twp. portion- not reimbursable by grant funds- Point out each project-
	769.1 Grant Application Fees	Non reimbursable expenses- Point out each project
	769.2 Grant Professional Services	Non reimbursable expenses- Point out each project
	769.3 Grant Required Audit	Non reimbursable expenses- Point out each project
771	Miscellaneous	Uncategorized expenses
772	Insurance Claim Payout	Expenditure for insurance claims
776	Asphalt Maintenance	Expenditures associated with asphalt maintenance
783	Grant Reimbursable Expenditures	Grant covered reimbursable expenses- <i>Point out each project-</i>
	783.1 Grant Application Fees	Grant covered reimbursable expenses- Point out each project
	783.2 Grant Professional Services	Grant covered reimbursable expenses- Point out each project
	783.3 Grant Required Audit	Grant covered reimbursable expenses- Point out each project
	783.4 Other Project Costs	Grant covered project cost/construction- Point out each project
838	Maintenance Equipment Repairs	Service and repairs to vehicles and maintenance equipment
840	Land Purchase	Costs related to land acquisition
842	Maintenance Equipment Purchase	Vehicle and maintenance equipment purchases
844	Site Preparation/Deconstruction	Costs associated with site prep and/or deconstruction
854	Fuel	Cost of fuel
858	Capital Improvements	Planned capital improvement projects
990	Contingencies	Unexpected expenditures
991	Capital Reserve	Funds accrued for capital improvement projects

Budget Appropriation

TOWN FUND		pg 9	pg 9	pg 9
		FY '23 - '24	FY '24 - '25	FY '25 - '26
Beginning Balance of April 1,		\$ 1,794,592.16	\$ 1,445,232.69	\$ 683,870.39
Certificate of Deposit		-	\$250,000.00	\$261,253.74
REVENUES: Summary				
601 Property Tax (Levy)		\$ 1,082,267.84	\$ 1,087,937.34	\$ 1,085,965.53
602 Elections		\$ 150.00	\$ 150.00	\$ 1.00
610 Permit		\$ 1.00	\$ 1.00	\$ 1.00
629 Insurance Claim		\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
630 Health Benefit Reimbursement		\$ 100.00	\$ 100.00	\$ 100.00
670 Tirma Dividend		\$ 20,000.00	\$ 20,000.00	\$ 17,000.00
671 Interest- Bank		\$ 5,000.00	\$ 5,000.00	\$ 10,000.00
672 Miscellaneous		\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
673 Town Hall Rental		\$ 3,000.00	\$ 2,000.00	\$ 2,000.00
675 Tower Lease		\$ 51,000.00	\$ 51,512.04	\$ 46,800.00
676 Assessors Income		\$ 150.00	\$ 150.00	\$ 100.00
681 Property Replacement Tax		\$ 52,912.00	\$ 39,628.00	\$ 24,687.00
683 Homer Twp Senior Reimburse/Donation		\$ 16,000.00	\$ 16,000.00	\$ 16,000.00
684 Will County Block Grant- CDBG		\$ 920,344.40	\$ 908,544.60	\$ 514,000.00
685 Grants		\$ 1.00	\$ 750,000.00	\$ 500,000.00
686 Title XX Refund		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
687 Easement Agreement		\$ 1.00	\$ 1.00	\$ 1.00
688 Pet Fest		\$ 1,500.00	\$ 3,000.00	\$ 1.00
689 Senior Expo		\$ 1,500.00	\$ 2,000.00	\$ 1.00
690 Weed Cutting		\$ 1.00	\$ 1.00	\$ 1.00
694 Phone Reimburse		\$ 1.00	\$ 1.00	\$ 1.00
695 Hwy Dept. Salary Contribution		\$ 1.00	\$ 1.00	\$ 1.00
699 Transfers in		\$ 1.00	\$ 1.00	\$ 1.00
TOTAL REVENUES:		\$ 2,181,931.24	\$ 2,914,027.98	\$ 2,244,661.53
TOTAL FUNDS AVAILABLE:		\$ 3,976,523.40	\$ 4,609,260.67	\$ 3,189,785.66
EXPENDITURES:				
PERSONNEL:				
701-706 Elected Officials		\$ 260,000.00	\$ 260,000.00	\$ 260,000.00
707 Maintenance Personnel		\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
708 Health Insurance		\$ 150,000.00	\$ 155,000.00	\$ 240,000.00
709 SS/MC		\$ 45,000.00	\$ 45,000.00	\$ 45,000.00
712 IDES		\$ 10,000.00	\$ 5,000.00	\$ 5,000.00
715 Office Personnel		\$ 150,000.00	\$ 170,000.00	\$ 180,000.00
716 Code Enforcement/Security Personnel		\$ 5,000.00	\$ 1.00	\$ 1.00
717 Transportation Personnel		\$ 1.00	\$ 1.00	\$ 1.00
720 IMRF Co.		\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
733 Custodian		\$ 15,000.00	\$ 17,000.00	\$ 17,500.00
TOTAL PERSONNEL:		\$ 795,001.00	\$ 812,002.00	\$ 907,502.00

Budget Appropriation

TOWN FUND Continued		 HOMER TOWNSHIP			pg 10	pg 10	pg 10
711	Education/Conference		\$ 6,000.00	\$ 6,000.00	\$ 6,000.00		
714	Elections		\$ 500.00	\$ 500.00	\$ 500.00		
719	Plan Commission Expenses		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00		
721	Bank Service Fees		\$ 2,000.00	\$ 8,000.00	\$ 8,000.00		
729	Insurance Claim Payout		\$ 25,000.00	\$ 25,000.00	\$ 25,000.00		
731	Building Maintenance		\$ 50,000.00	\$ 40,000.00	\$ 35,000.00		
732	Office Equipment/Contractual		\$ 15,000.00	\$ 15,000.00	\$ 5,000.00		
734	Liability/Toirma		\$ 30,000.00	\$ 30,000.00	\$ 25,000.00		
735	Telephone		\$ 4,000.00	\$ 2,000.00	\$ 1,500.00		
736	Utilities		\$ 35,000.00	\$ 30,000.00	\$ 27,000.00		
737	Travel/Mileage Expenses		\$ 3,000.00	\$ 3,000.00	\$ 3,000.00		
738	Postage & Delivery		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00		
739	Publish Legals/Notices		\$ 4,000.00	\$ 4,000.00	\$ 4,000.00		
740	Accounting Services		\$ 7,000.00	\$ 7,000.00	\$ 7,000.00		
741	Attorney/Legal Fees		\$ 75,000.00	\$ 75,000.00	\$ 75,000.00		
742	Dues		\$ 2,500.00	\$ 2,500.00	\$ 2,000.00		
743	Audit		\$ 6,000.00	\$ 7,000.00	\$ 7,000.00		
744	Signage		\$ 5,000.00	\$ 5,000.00	\$ 5,000.00		
745	Safe Deposit Box		\$ 200.00	\$ 1.00	\$ 1.00		
746	Public Relations		\$ 15,000.00	\$ 15,000.00	\$ 5,000.00		
747	Training		\$ 5,000.00	\$ 5,000.00	\$ 5,000.00		
748	Public Transportation Services		\$ 20,000.00	\$ 20,000.00	\$ 20,000.00		
749	Professional Services		\$ 50,000.00	\$ 50,000.00	\$ 25,000.00		
750	Mosquito Abatement		\$ 20,000.00	\$ 20,000.00	\$ 20,000.00		
751	Office Supplies/Equipment		\$ 35,000.00	\$ 30,000.00	\$ 20,000.00		
752	Permit		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00		
753	Publications/Newsletter		\$ 60,000.00	\$ 60,000.00	\$ 12,000.00		
754	Fuel		\$ 5,000.00	\$ 5,000.00	\$ 5,000.00		
755	Verification Services		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00		
756	Vehicle Maintenance		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00		
757	Technology/Communications/Equipment		\$ 30,000.00	\$ 30,000.00	\$ 30,000.00		
758	Security System		\$ 20,000.00	\$ 10,000.00	\$ 10,000.00		
759	Contributions- W/C Seniors Services		\$ 2,500.00	\$ 2,500.00	\$ 2,500.00		
760	Contributions- Homer Seniors		\$ 30,000.00	\$ 30,000.00	\$ 30,000.00		
761	Contributions- Special Recreation Association		\$ 12,000.00	\$ 12,000.00	\$ 12,000.00		
762	Contributions- Others		\$ 5,000.00	\$ 5,000.00	\$ 5,000.00		
764	Events- Community Parade		\$ 15,000.00	\$ 15,000.00	\$ 10,000.00		
767	Events- Other		\$ 15,000.00	\$ 15,000.00	\$ 5,000.00		
768	Events- Pet Fest		\$ 25,000.00	\$ 25,000.00	\$ 1.00		
769	Events- Senior Expo		\$ 15,000.00	\$ 15,000.00	\$ 15,000.00		
770	Vehicle Purchase		\$ 45,000.00	\$ 45,000.00	\$ 40,000.00		
771	Miscellaneous		\$ 50,000.00	\$ 50,000.00	\$ 37,000.00		
775	Toirma Dividend Distribution		\$ 20,000.00	\$ 20,000.00	\$ 20,000.00		
776	Parking Lot Maintenance		\$ 75,000.00	\$ 25,000.00	\$ 25,000.00		
778	Capital Improvements		\$ 389,400.00	\$ 80,210.00	\$ 22,779.00		
779	Will County Block Grant- CDBG		\$ 920,344.40	\$ 908,544.60	\$ 514,000.00		
780	Township Weed Compliance		\$ 5,000.00	\$ 5,000.00	\$ 1,000.00		
781	Maintenance Equipment Purchase/Repair		\$ 40,000.00	\$ 30,000.00	\$ 15,000.00		
783	Grant Expense		\$ 1.00	\$ 750,000.00	\$ 500,000.00		
790	Senior Housing Deficit Reserve		\$ 50,000.00	\$ 50,000.00	\$ 50,000.00		
990	Contingencies		\$ 50,000.00	\$ 50,000.00	\$ 50,000.00		
991	**Capital Reserve		\$ 400,000.00	\$ 650,000.00	\$ 1.00		
TOTAL			\$ 2,708,445.40	\$ 3,302,255.60	\$ 1,756,282.00		
TOTAL ADMIN EXPENDITURES:			\$ 3,503,446.40	\$ 4,114,257.60	\$ 2,663,784.00		
991	**Capital Reserve-						
	Purpose: Replace/Restore Infrastructure & Operating Systems						
	Amount: \$1,000,000.00						
	Duration: 10 years (4/1/20 - 4/1/30)						

Budget Appropriation

TOWN FUND Continued		pg 11	pg 11	pg 11
	 HOMER TOWNSHIP			
ASSESSOR'S EXPENDITURES:				
		FY '23 - '24	FY '24 - '25	FY '25 - '26
PERSONNEL:				
801 Salaries		\$ 240,816.00	\$ 250,000.00	\$ 277,000.00
802 SS/MC		\$ 19,000.00	\$ 20,000.00	\$ 21,500.00
803 IDES		\$ 5,100.00	\$ 5,100.00	\$ 5,000.00
804 IMRF Co.		\$ 25,000.00	\$ 27,000.00	\$ 38,500.00
836 Health Insurance		\$ 120,000.00	\$ 124,000.00	\$ 115,000.00
TOTAL PERSONNEL:		\$ 409,916.00	\$ 426,100.00	\$ 457,000.00
831 Telephone		\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
832 Travel Expense		\$ 2,000.00	\$ 2,400.00	\$ 2,500.00
833 Training		\$ 7,000.00	\$ 8,000.00	\$ 8,000.00
834 Postage		\$ 160.00	\$ 250.00	\$ 250.00
835 Dues		\$ 150.00	\$ 250.00	\$ 250.00
838 Equipment Maintenance		\$ 5,748.00	\$ 6,000.00	\$ 6,000.00
851 Office Supplies		\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
853 Computer Supplies		\$ 6,000.00	\$ 7,000.00	\$ 7,000.00
878 Contingency		\$ 2,500.00	\$ 3,000.00	\$ 3,000.00
879 Miscellaneous		\$ 4,500.00	\$ 4,500.00	\$ 4,000.00
880 CAMA		\$ 8,000.00	\$ 10,000.00	\$ 10,000.00
881 Equipment/Computer		\$ 7,000.00	\$ 7,500.00	\$ 8,000.00
882 **Capital Reserve		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
TOTAL ASSESSOR EXPENDITURES:		\$ 472,974.00	\$ 495,000.00	\$ 526,000.00
882 **Capital Reserve-				
	Purpose: Appraisers/Replace/Restore Infrastructure & Operating System			
	Amount: \$10,000			
	Duration: 6 years (4/1/2022 - 4/1/28)			
SUMMARY:				
TOTAL INCOME:		\$ 3,976,523.40	\$ 4,609,260.67	\$ 3,189,785.66
TOTAL EXPENSE:		\$ 3,503,446.40	\$ 4,114,257.60	\$ 2,663,784.00
TOTAL ASSESSOR:		\$ 472,974.00	\$ 495,000.00	\$ 526,000.00
ENDING BALANCE MARCH 31,		\$ 103.00	\$ 3.07	\$ 1.66
TAX SUMMARY:				
Town Fund		\$ 1,080,500.00	\$ 1,080,500.00	\$ 1,080,500.00
General Assistance		\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Park		\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
Debt Service		\$ 150,360.00	\$ 159,030.00	\$ 159,030.00
TOTAL LEVY:		\$ 1,333,860.00	\$ 1,342,530.00	\$ 1,342,530.00



2025/2026
Chart of Accounts

TOWN FUND		
Code	Line Item	Description
REVENUES		
601	Property Tax (Levy)	Revenue from levied tax dollars
	601.1 Back Tax Adjustment	Revenue received from delinquent tax dollars recovered
	601.2 Railroad Tax Adjustment	Revenue received from Will County Railroad tax dollars
	601.3 Mobile Tax Distribution	Revenue received from Will County Mobile Home Tax (Not received from levied tax dollars)
	601.4 Interest- Property Taxes	Interest received on levied tax dollars
602	Elections	Polling place payment received from Will County
610	Permit	Permit refunds
629	Insurance Claim	Revenue received from insurance claims
630	Health Benefit Reimbursement	Reimbursement from retiree or IMRF- Former, eligible, retirees may have their continuation of health benefits deducted from their IMRF pension and sent directly to the Town Fund for their monthly benefit payment
670	TOIRMA Dividend	Dividend received- split between funds
671	Interest - Bank	Bank interest
672	Miscellaneous	Uncategorized income
673	Town Hall Rental	Revenue received from Town Hall rental
675	Tower Lease	Monthly revenues received from cell tower lease agreement
676	Assessors Income	Revenue received by Assessor for copying fees
679	Children's Halloween Party	Revenue received from donations/fees for Halloween party
681	Property Replacement Tax	Revenue received from Property Replacement Tax
683	Homer Twp. Senior Trip Reimburse	Senior's contribution to monthly trips
684	Will County Block Grant - CDBG	Community Development Block Grant
685	Grants	Federal/State funds received from Grants
686	Title XX Refund	Pace Title XX Refund
687	Easement Agreement	Revenue received from easement agreements
688	PetFest	Revenue received from vendor fee & donations
689	Senior Expo	Revenue received from vendor fee & donations
690	Weed Cutting	Revenue received from costs associated with non-compliance of weed ordinances
694	Phone Reimbursement	Revenue received for overage on cell phone use
695	Hwy Dept. Salary Contribution	Hwy Com salary paid from Road & Bridge Fund, not to exceed 50%
699	Transfers In	Error/correction of disbursements made to other funds
EXPENDITURES		
701-706	Elected Officials	Gross earnings of Elected Officials
707	Maintenance Personnel	Gross earnings of Maintenance Foreman

708	Health Insurance	Cost of employee health benefits
709	SS/MC	Employer portion of SS/MC
712	IDES	Employer portion of IL Department of Employment Security
715	Office Personnel	Gross earnings of Office Personnel
716	Code Enforcement/Security Personnel	Contractual/Code/Security Staff
717	Transportation Personnel	Gross earnings of Transportation Personnel
720	IMRF Co.	Employer contribution to IL Municipal Retirement Fund
733	Custodial Services	Cleaning services for Township offices, Founders Crossing Activity Center, Town Hall, meeting rooms, public buildings, etc.
711	Education/Conference	Expenses for Elected Officials education/conferences
714	Elections	Expenses for elections
719	Plan Commission Expenses	Plan commission expenses- Certified Mail, Notices, etc.
721	Bank Service Fees	Checks, deposit slips, NSF & cancelled check fees, bank fees
729	Insurance Claim Payout	Expenditure for Insurance claims
731	Building Maintenance	Repairs, operating supplies, purchases used to maintain the buildings.
	731.1 Menards	Operating supplies
	731.2 Home Depot	Operating supplies
	731.3 Will Cook Ace	Operating supplies
732	Office Equipment- Contractual	Expenditure on lease/service office equipment: Copiers, etc.
734	Liability/TOIRMA	Cost of liability and property damage insurance
735	Telephone	Cost of monthly phone services
736	Utilities	Costs of utilities: Gas, Electric, Water, Garbage for public buildings
	736.1 Nicor- Admin	Gas
	736.2 ComEd- Admin	Electric
	736.3 ComEd- Town Hall	Electric
	736.4 NuWay- Admin & Town Hall	Garbage
	736.5 Nicor- Town Hall	Gas
	736.6 IL American Water- Admin	Water
	736.7 Nicor- Maintenance Garage	Gas
	736.8 ComEd- Maintenance Garage	Electric
	736.9 IL American Water- Maintenance Garage	Water
737	Travel/Mileage Expenses	Expenses incurred while conducting Township business
738	Postage/Delivery	Postage and delivery services
739	Publish Legal/Notices	Cost for advertising public/legal notices
740	Accounting Services	Cost of professional accounting services
741	Attorney/Legal Fees	Cost of professional legal services
742	Dues	Membership fees for governmental officials/Township affairs
743	Audit	Cost of audit performed by CPA firm
744	Signage	Cost of signs
745	Safe Deposit Box	Cost for bank safety deposit box
746	Public Relations	Used to promote Homer Township, such as advertising
747	Training	Expense for training staff
748	Public Transportation Services	Ride cost for Township residents- Dial A Ride

749	Professional Services	Services such as: Engineering, consulting, architect, surveys, etc. 1. Admin building site plan for landscaping
750	Mosquito Abatement	Contracted mosquito abatement services
751	Office Supplies/Equipment	Supplies and equipment needed for daily operations: i.e., general office operating supplies, phone system, copy machine, printers, etc.
752	Permit	Permit fees
753	Publications/Newsletter	Expenses associated with publishing Township newsletter/information/notification/updates-outreach
754	Fuel	Cost of Fuel
755	Verification Services	Background/credit/DMV report
756	Vehicle Maintenance	Repairs, maintenance, supplies used for maintenance of Township vehicles
757	Technology/Communications	Computers, software (including QB), website
758	Security System	All costs related to existing and new security systems/monitoring/equipment (Micro Eye)
759	Contributions - W/C Senior Services	Contributions toward services provided to Twp. residents
760	Contributions - Homer Seniors	Contributions to Homer Township Senior Organization
761	Contributions - Special Recreation Association	Contributions toward services provided to Twp. residents
	761.1 Northern W/C Special Rec	Northern Will County Special Recreation
	761.1a Winter/Spring \$2000.00	Winter/Spring \$2000.00
	761.1b Summer \$2000.00	Summer \$2000.00
	761.1c Fall \$2000.00	Fall \$2000.00
	761.2 Lincolnway Special Rec	Lincolnway Special Recreation
	761.2a Winter/Spring \$2000.00	Winter/Spring \$2000.00
	761.2b Summer \$2000.00	Summer \$2000.00
	761.2c Fall \$2000.00	Fall \$2000.00
762	Contributions - Other	Miscellaneous contributions to organizations providing services to Twp. residents
764	Events - Community Parade	Costs associated with annual community parade, i.e., supplies, decorations, talent, etc.
767	Events - Other	Costs associated with other Homer Twp. events
768	Events- PetFest	Costs associated with PetFest
769	Events- Senior Expo	Costs associated with Senior Expo
770	Vehicle Purchase	New/vehicle purchase
771	Miscellaneous	Uncategorized expenses
775	TOIRMA Dividend Distribution	Disbursement of dividend received- Founders, Park, Open Space, Hwy Dept.
776	Parking Lot Maintenance	Cost to maintain parking lots 1. Town Hall 2. Admin building
778	Capital Improvements	Planned capital improvement projects, 1. Admin heating/air
779	Will County Block Grant - CDBG	Community Development Block Grant
780	Township Weed Compliance	Costs associated to remedy non-compliance of weed ordinances
781	Maint. Equipment Purchase/Repair	Purchase and repair of maintenance equipment
790	Senior Housing	Bond Reserve
990	Contingencies	Unexpected expenditures/shortages
991	Capital Reserve	Funds accrued for capital improvement projects

ASSESSOR'S EXPENDITURES		
801	Salaries	Gross earnings of Personnel
802	SS/MC	Employer portion of SS/MC
803	IDES	Employer portion of IL Department of Employment Security
804	IMRF Co.	Employer contribution to IL Municipal Retirement Fund
836	Health Insurance	Cost of employee health benefits
831	Telephone	Cost of monthly phone services
832	Travel Expense	Expenses incurred while conducting Township business
833	Training	Cost for training
834	Postage	Postage and delivery services
835	Dues	Membership fees for Township affairs
838	Equipment Maintenance	Cost of maintaining equipment
851	Office Supplies	Office supplies and equipment needed for daily operations
853	Computer Supplies	Computer supplies needed for daily operations
878	Contingency	Unexpected expenditures/shortages
879	Miscellaneous	Uncategorized expenses
880	CAMA	Software
881	Equipment/Computer	Cost of equipment, computers needed for daily operations
882	Capital Reserve	Funds accrued for capital improvement projects

BUDGET & APPROPRIATION ORDINANCE
TOWNSHIP ORDINANCE No. **HT2025-0609-ORD1**

An ordinance appropriating for all town purposes for Homer Township, 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.

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 Homer Township, be and the same are hereby appropriated for the town purposes of Homer Township, 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 and expenditures is hereby adopted for the following funds:

FOUNDERS CROSSING BOND FUND

FOUNDERS CROSSING GENERAL FUND

GENERAL ASSISTANCE FUND

OPEN SPACE FUND

PARK FUND

TOWN FUND

SECTION 3: That the amount appropriated for town purposes for the fiscal year beginning April 1, 2025 and ending March 31, 2026 by shall be as follows:

Founders Crossing Bond Fund	\$ 202,203.00
Founders Crossing General Fund	\$ 1,889,677.00
General Assistance Fund	\$ 93,679.00
Open Space Fund	\$ 780,427.00
Park Fund	\$ 426,904.00
Town Fund	\$ 3,189,784.00
TOTAL APPROPRIATIONS:	<u>\$ 6,582,674.00</u>

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 total shall be divided among the several objects and purposes specified, and in the particular amounts stated for each fund respectively in Section 2, constituting the total appropriations in the amount of **Six million five hundred eighty-two thousand six hundred seventy-four and 00 cent for FISCAL YEAR BEGINNING April 1, 2025 ENDING March 31, 2026.**

SECTION 6: That Section 3 shall be and is a summary of the Annual Appropriation Ordinance of the Township, 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.

ADOPTED this 9th day of June 2025, pursuant to a roll call vote by the Board of Trustees of HOMER Township, WILL County, ILLINOIS.

BOARD OF TRUSTEES

AYE

NAY

ABSENT


Keith Gray, Trustee

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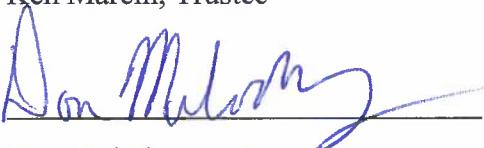
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Ken Marcin, Trustee

✓

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Don Melody, Trustee

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Chris Sievers, Trustee

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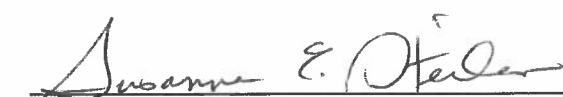

Susanna E. Steilen, Supervisor

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Tamara O'Brien, Homer Township Clerk


Susanna E. Steilen, Homer Township Supervisor

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

HOMER TOWNSHIP

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.

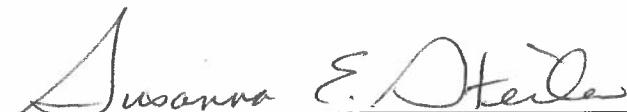
The undersigned, Supervisor (Chief Fiscal Officer) of Homer Township, Will County, Illinois, does hereby certify that the estimate of revenues, by source or anticipated to be received by said taxing district, is either set forth in said ordinance as "Revenues" or attached hereto by separate document,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