

## INSTRUCTION SHEET

### TOWNSHIPS

1. **STATUTE REFERENCE**

The Municipal Budget Law (50 ILCS 330/1-330/3) requires every Township to annually adopt a Budget & Appropriation Ordinance for town purposes. The ordinance must be adopted by the Board of Trustees before the beginning or within the first three months of the fiscal year. If the fiscal year begins after the levy must be adopted, then the Budget & Appropriation Ordinance must be adopted before the levy. An ordinance is required even when no levy will be made. Funds may be expended until the new budget is passed, within the first three months of the fiscal year.

2. **RECOMMENDED FORMS**

The law requires the Department of Commerce & Economic Opportunity to recommend forms. The suggested forms are:

DCEO #1 - Instruction Sheet

DCEO #2 - Budget & Appropriation Ordinance

Certification of Budget & Appropriation Ordinance

Certified Estimate of Revenues by Source

DCEO #3 - Tax Levy Ordinance

Certification of Tax Levy Ordinance

DCEO #4 - Transfer of Appropriation

DCEO #5 - Assessor's Budget Request

DCEO #6 - Supervisor's Statement of Financial Affairs

These forms are intended to meet the needs of any Township from the smallest to the largest. Items not applicable to your Township should be left blank. Blank spaces are provided for items not shown on the forms. Large Townships should estimate their expenditures in more detail than smaller Townships.

3. **FISCAL YEAR**

The Board of Trustees have the authority to fix the fiscal year. The Department of Commerce & Economic Opportunity recommends that the fiscal year begin on the 1st of April and end on the 31st of March.

4. **TENTATIVE BUDGET**

The Board of Trustees shall prepare a tentative Budget & Appropriation Ordinance. The Town Clerk shall make such tentative Budget & Appropriation Ordinance conveniently available for public inspection at least 30 days prior to the public hearing and final action. One public hearing shall be held as specified in Item 10.

5. **ESTIMATING REVENUES**

All receipts should be estimated based upon the detail shown in the forms. If any line is not applicable to your Township leave it blank. Blank spaces have been provided for inserting line items that apply to your Township. Estimated property taxes will be based upon last year's levy.

6. **ESTIMATING EXPENDITURES**

Estimating expenditures requires providing adequate detail to satisfy legal requirements, while providing flexibility for daily administration. The recommended forms provide adequate itemization while providing enough detail to satisfy the citizens. The forms favor legal safety, in lieu of flexible administration. It is better to provide more detail than too little detail and be subject to uncertainty about the validity of the ordinance. A separate fund should be established for all special levies (Insurance, Social Security, IMRF, etc.) and general obligation bond issues.

7. **ALLOCATING EXPENDITURES**

Expenditures should be allocated according to the amounts provided for in the annual Budget & Appropriation Ordinance. The Municipal Budget Law does not grant any new authority for appropriations. In case of doubt, consult your Township Attorney.

The compensation for the Highway Commissioner and Road District Treasurer must be paid out of the General Town Fund. However, one half of the Highway Commissioner salary may now be paid out of the General Road & Bridge Fund or Permanent Road Fund if approved by the Township Board and the Highway Commissioner. (605 ILCS 5/6-207) The compensation for the Assessor must be paid out of the General Town Fund, Administration Division, not the Assessor's budget.

8. **CONTINGENCIES**

A provision for contingencies should be included in most funds, but especially the General Town Fund. This provision will provide additional coverage to meet unexpected expenditures or shortages in specific line items. The provision for contingencies should be small in comparison to the overall estimated expenditures. Total for contingencies should not exceed 5% of the total expenditures in each fund. The Department of Commerce & Economic Opportunity computerized forms have been programmed to include a 5% contingency. Always remember that "contingencies" are unplanned occurrences not miscellaneous expenses. No expenditures should be charged against the line item contingency. Contingency authorization should be transferred to another line item in the same fund with the Board of Trustees approval.

9. **ESTIMATING ENDING BALANCE**

For each fund, if the Total Funds Available is greater than the Total Expenditures/Appropriations, the difference is reflected as Ending Balance. However, if the Total Funds Available is less than the Total Expenditures/Appropriations, it will be necessary to show additional tax revenue or borrowing. A fund should not show a deficit Ending Balance.

10. **PUBLIC HEARING**

The Municipal Budget Law (50 ILCS 330/3) requires that at least one public hearing be held on the Budget & Appropriation Ordinance. A public notice is required at least 30 days prior to the public hearing by publication in a newspaper, published in the Township.

If no such newspaper exists, a public notice shall be published in a newspaper, published in the county, having general circulation in the Township. If no newspaper is published in the county, then a public notice must be posted in five of the most public places in the Township.

The Property Tax Code (35 ILCS 200/23-35) provides that: (a) The budget was made available for public inspection at least 30 days prior to the hearing and final action; (b) A notice was published at least 30 days prior to the hearing in a newspaper, published in the Township or if none exists, in a newspaper of general circulation in the Township or if none exists, posted in five public places; (c) If the final ordinance as adopted is substantially identical with that submitted at the hearing with no objections as to form, itemization, classification or reasonableness of amount; then the Budget & Appropriation Ordinance shall be sustained against any tax levied, unless the taxpayer had made the same objection in writing to the Board of Trustees, as the case may be prior to the adoption of such budget.

The Town Clerk shall arrange to have the public hearing in accordance with the date, hour and place stated in the public notice.

11. **ADOPTION OF BUDGET & APPROPRIATION ORDINANCE**

The Board of Trustees should consider the Budget & Appropriation Ordinance at a public hearing. The Ordinance must be adopted at the public hearing.

12. **RECORDING THE BUDGET & APPROPRIATION ORDINANCE**

One copy of the Budget & Appropriation Ordinance, as approved by the Board of Trustees, should be signed by the Chairman and Town Clerk and bound into the record book of the Township. Be sure that all dates, names, amounts and other entries are properly completed. A certified copy is required to be filed with the County Clerk within 30 days after adoption.

13. **TAX LEVY ORDINANCE**

The Tax Levy Ordinance is determined and adopted by the Board of Trustees. The Truth-in-Taxation Act should be followed when adopting the Tax Levy Ordinance. A signed copy of the ordinance should be filed in the official record book. The amount levied and estimated to be collected will be appropriated the following year. The date inserted on form DCEO #3 will be for the current year, collectable in the following year.

14. **TAX LEVIES**

Electors must approve all bond levies, which include a schedule of repayment. A copy of the bond resolution is filed with the County Clerk. No annual Certification of Tax Levy for bonds is required. The County Clerk will extend annually taxes for the bond issue unless an abatement certificate has been filed. The Board of Trustees levy for all taxes.

Do not levy for the payment of either the principal or interest on Tax Anticipation Warrants. The retirement of Tax Anticipation Warrants are to be treated as a reduction of receipts in the Budget & Appropriation Ordinance.

15. **CERTIFICATION OF TAX LEVY ORDINANCE**

The Certification of Tax Levy Ordinance, with attached Tax Levy Ordinance, must be filed by the Town Clerk with the County Clerk on or before the last Tuesday in December. A Certificate of Compliance with the Truth-in-Taxation Act should also be filed. A copy should be retained in the Township records for inspection by the citizens.

16. **RELATIONSHIP BETWEEN LEVY & BUDGET**

The amount budgeted and the amount levied are not always the same for several reasons:

- (1) The budget represents expenditures to be paid out of cash on hand for a certain fiscal year;
- (2) Some expenditures may be paid by sources other than property taxes;
- (3) Some expenditures may be paid from cash received from prior year's taxes or delinquent taxes;
- (4) Most townships will not receive cash in the current fiscal year from taxes levied in December, unless Tax Anticipation Warrants are issued.

All differences between the levy and the budget of the same fund should be explained by one of the circumstances mentioned above or any other reasonable occurrence. One example might be if the Board of Trustees included in the 2009 tax levy money for a new town hall. The taxes would be extended and collected in 2010. The expenditure for the new town hall would be shown in the budget for the fiscal year 2010-2011.

It is necessary to budget and appropriate even when no tax levy is made, if revenues are expected from other sources or expenditures are to be made from money on hand. The requirement that an ordinance be adopted does not presuppose a tax levy. (50 ILCS 330/2)

17. **TRANSFER OF APPROPRIATION**

The Board of Trustees can make transfers between line items within any fund in the Budget & Appropriation Ordinance not exceeding in the aggregate 10 percent of the total amount appropriated in each fund. The transfer can be made from any unexpended balance of an appropriated line item to any other appropriated line item in the same fund. Do not make transfers between appropriated line items in different funds.

18. **AMENDMENTS TO BUDGET & APPROPRIATION ORDINANCE**

The Board of Trustees may amend the Budget & Appropriation Ordinance during the year by the same procedure as is provided for its original adoption.

19. **NON-COMPLIANCE WITH MUNICIPAL BUDGET ACT**

Failure to adopt or pass an annual Budget & Appropriation Ordinance or to comply with any provision of the Act, shall not affect the validity of any Tax Levy Ordinance adopted by the Township, if it was in conformity with the law. No legal expenditures may be made unless a Budget & Appropriation Ordinance has been adopted. The levy is merely the means to obtain by taxation the money to be spent as authorized by the Budget & Appropriation Ordinance. A taxpayer could not object to a tax levy based upon non-compliance with the Municipal Budget Act, but could seek relief from allowing expenditures of such funds without a properly adopted Budget & Appropriation Ordinance.

20. **TRANSFER OF SURPLUS FUNDS**

If the Township plans to transfer surplus funds to the Road District or any other township fund from the General Town Fund, be sure to record the expenditure being transferred on the respective fund in the township budget. The amount transferred should also be recorded as a revenue in the appropriate fund. Electors approval is required for the transfer of funds to the Road District. (60 ILCS 1/245-5)

21. **BEGINNING/ENDING BALANCE**

Includes: Cash (Checking), Savings Accounts, Certificate of Deposits, Money Market Accounts and all other related investments. Beginning balance may also include an amount received from the supervisor's predecessor.

22. **BUDGET & APPROPRIATION ORDINANCE**

A Budget shows:

- a. Functions performed by your government.
- b. How tax dollars are spent.
- c. Services being increased or decreased.

A Budget is:

- a. A legal document which estimates revenues and expenditures for a given period.
- b. Forecasting tool used to predict future trends.
- c. Decision making device.
- d. Device for planning and controlling activities of governments.
- e. Document which translates money, materials and labor into public goals and needs.

Budgeting standards are:

- a. Document should be balanced.
- b. Revenues should not be over-estimated.
- c. Expenditures should not be under-estimated.
- d. Adopted budget should be followed.
- e. Document should be adopted before or within the 1st quarter of the fiscal year.

Budgeting procedures are:

- a. Adopt a budget calendar.
- b. Prepare revenue estimates.
- c. Prepare expenditure estimates.
- d. Establish budget format.
- e. Prepare budget document.
- f. Present budget for public inspection.
- g. Hold budget hearing.
- h. Adopt budget.

23. **TAX LEVY ORDINANCE**

A Tax Levy is:

- a. Legal document required to obtain funds by taxation.

Taxes are controlled by:

- a. Rates authorized in Illinois Compiled Statutes.
- b. Rates authorized by electors.
- c. Truth-In-Taxation Law.
- d. Property Tax Extension Limitation Law - PTELL (Tax Caps).

Filing Date of Levy:

- a. Last Tuesday in December

**BUDGET & APPROPRIATION ORDINANCE**

**TOWNSHIP**

**ORDINANCE No. \_\_\_\_**

An ordinance appropriating for all town purposes for \_\_\_\_\_  
Township, \_\_\_\_\_ County, Illinois, for the fiscal year beginning  
\_\_\_\_\_, 202\_\_ and ending \_\_\_\_\_, 202\_\_.

BE IT ORDAINED by the Board of Trustees of \_\_\_\_\_ Township,  
\_\_\_\_\_ 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  
\_\_\_\_\_ Township, be and the same are hereby appropriated for the  
town purposes of \_\_\_\_\_ Township, \_\_\_\_\_  
County, Illinois, as hereinafter specified for the fiscal year beginning \_\_\_\_\_, 202\_\_  
and ending \_\_\_\_\_, 202\_\_.

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

_____	,	_____	,
_____	,	_____	,
_____	,	_____	,
_____	,	_____	,

		2023-2024 <u>Actual</u>	2024-2025 <u>Actual</u>	2025-2026 <u>Budgeted</u>
1	<b><u>GENERAL TOWN FUND</u></b>			
	<b>BEGINNING BALANCE</b> _____ 202__	_____	_____	_____
	<b><u>REVENUES</u></b>			
311	Property Tax	_____	_____	_____
342	Replacement Tax	_____	_____	_____
381	Interest Income	_____	_____	_____
382	Rental Income	_____	_____	_____
389	Miscellaneous Income	_____	_____	_____
		-----	-----	-----
	<b>TOTAL REVENUES:</b>	_____	_____	_____
	<b>TOTAL FUNDS AVAILABLE:</b>	_____	_____	_____
	<b><u>EXPENDITURES</u></b>			
1-11	Administration	_____	_____	_____
1-12	Assessor	_____	_____	_____
1-13	Cemetery	_____	_____	_____
		-----	-----	-----
	<b>TOTAL EXPENDITURES:</b>	_____	_____	_____
	Contingencies			_____
	<b>TOTAL APPROPRIATIONS:</b>	_____	_____	_____
	<b>ENDING BALANCE</b> _____ 202__	_____	_____	_____

1-11 <b><u>ADMINISTRATION</u></b>		<b>2023-2024</b> <b><u>Actual</u></b>	<b>2024-2025</b> <b><u>Actual</u></b>	<b>2025-2026</b> <b><u>Budgeted</u></b>
<b><u>PERSONNEL</u></b>				
410	Salaries	_____	_____	_____
451	Health Insurance	_____	_____	_____
453	Unemployment Insurance	_____	_____	_____
454	Worker's Compensation	_____	_____	_____
461	Social Security Contribution	_____	_____	_____
462	Medicare Contribution	_____	_____	_____
463	Retirement Contribution	_____	_____	_____
		-----	-----	-----
<b><u>CONTRACTUAL SERVICES</u></b>		_____	_____	_____
511	Maintenance Service-Building	_____	_____	_____
512	Maintenance Service-Equipment	_____	_____	_____
531	Accounting Service	_____	_____	_____
533	Legal Service	_____	_____	_____
551	Postage	_____	_____	_____
552	Telephone	_____	_____	_____
553	Publishing	_____	_____	_____
554	Printing	_____	_____	_____
561	Dues	_____	_____	_____
562	Travel Expenses	_____	_____	_____
563	Training	_____	_____	_____
571	Utilities	_____	_____	_____
591	Liability Insurance	_____	_____	_____
592	General Insurance	_____	_____	_____
593	Risk Management Contribution	_____	_____	_____
599	Contract Payment	_____	_____	_____
		-----	-----	-----
<b><u>COMMODITIES</u></b>		_____	_____	_____
651	Office Supplies	_____	_____	_____
652	Operating Supplies	_____	_____	_____
		-----	-----	-----
<b><u>CAPITAL OUTLAY</u></b>		_____	_____	_____
820	Building	_____	_____	_____
830	Equipment	_____	_____	_____
		-----	-----	-----
<b><u>OTHER EXPENDITURES</u></b>		_____	_____	_____
929	Miscellaneous Expense	_____	_____	_____
912	Cemetery Replacement Tax	_____	_____	_____
913	Library Replacement Tax	_____	_____	_____
		-----	-----	-----
<b>TOTAL ADMINISTRATION:</b>		_____	_____	_____



		2023-2024 <u>Actual</u>	2024-2025 <u>Actual</u>	2025-2026 <u>Budgeted</u>
1-12	<b><u>ASSESSOR</u></b>			
	<b><u>PERSONNEL</u></b>			
410	Salaries	_____	_____	_____
451	Health Insurance	_____	_____	_____
453	Unemployment Insurance	_____	_____	_____
454	Worker's Compensation	_____	_____	_____
461	Social Security Contribution	_____	_____	_____
462	Medicare Contribution	_____	_____	_____
463	Retirement Contribution	_____	_____	_____
		-----	-----	-----
		_____	_____	_____
	<b><u>CONTRACTUAL SERVICES</u></b>			
512	Maintenance Service-Equipment	_____	_____	_____
513	Maintenance Service-Vehicle	_____	_____	_____
551	Postage	_____	_____	_____
552	Telephone	_____	_____	_____
553	Publishing	_____	_____	_____
554	Printing	_____	_____	_____
561	Dues	_____	_____	_____
562	Travel Expenses	_____	_____	_____
563	Training	_____	_____	_____
565	Publications	_____	_____	_____
599	Contract Payment	_____	_____	_____
		-----	-----	-----
		_____	_____	_____
	<b><u>COMMODITIES</u></b>			
651	Office Supplies	_____	_____	_____
		_____	_____	_____
	<b><u>CAPITAL OUTLAY</u></b>			
830	Equipment	_____	_____	_____
840	Vehicle	_____	_____	_____
		-----	-----	-----
		_____	_____	_____
	<b><u>OTHER EXPENDITURES</u></b>			
929	Miscellaneous Expense	_____	_____	_____
		_____	_____	_____
	<b>TOTAL ASSESSOR:</b>	_____	_____	_____

		2023-2024	2024-2025	2025-2026
1-13	<b><u>CEMETERY</u></b>			
	<b><u>PERSONNEL</u></b>			
410	Salaries	_____	_____	_____
451	Health Insurance	_____	_____	_____
453	Unemployment Insurance	_____	_____	_____
454	Worker's Compensation	_____	_____	_____
461	Social Security Contribution	_____	_____	_____
462	Medicare Contribution	_____	_____	_____
463	Retirement Contribution	_____	_____	_____
		-----	-----	-----
		_____	_____	_____
	<b><u>CONTRACTUAL SERVICES</u></b>			
511	Maintenance Service-Building	_____	_____	_____
512	Maintenance Service-Equipment	_____	_____	_____
513	Maintenance Service-Vehicle	_____	_____	_____
514	Maintenance Service-Road	_____	_____	_____
517	Maintenance Service-Grounds	_____	_____	_____
549	Other Professional Services	_____	_____	_____
594	Rentals	_____	_____	_____
599	Contract Payment	_____	_____	_____
		-----	-----	-----
		_____	_____	_____
	<b><u>COMMODITIES</u></b>			
612	Maintenance Supplies-Equipment	_____	_____	_____
613	Maintenance Supplies-Vehicle	_____	_____	_____
614	Maintenance Supplies-Road	_____	_____	_____
617	Maintenance Supplies-Grounds	_____	_____	_____
652	Operating Supplies	_____	_____	_____
655	Gasoline	_____	_____	_____
656	Diesel Fuel	_____	_____	_____
657	Lubricants	_____	_____	_____
		-----	-----	-----
		_____	_____	_____
	<b><u>CAPITAL OUTLAY</u></b>			
810	Land	_____	_____	_____
830	Equipment	_____	_____	_____
840	Vehicle	_____	_____	_____
		-----	-----	-----
		_____	_____	_____
	<b><u>OTHER EXPENDITURES</u></b>			
929	Miscellaneous Expense	_____	_____	_____
		_____	_____	_____
	<b>TOTAL CEMETERY</b>	_____	_____	_____

			2023-2024 <u>Actual</u>	2024-2025 <u>Actual</u>	2025-2026 <u>Budgeted</u>
11	<b><u>AUDIT FUND</u></b>				
	<b>BEGINNING BALANCE</b>	_____ 202__	_____	_____	_____
	<b><u>REVENUES</u></b>				
311	Property Tax		_____	_____	_____
381	Interest Income		_____	_____	_____
			-----	-----	-----
	<b>TOTAL REVENUES:</b>		_____	_____	_____
	<b>TOTAL FUNDS AVAILABLE:</b>		_____	_____	_____
	<b><u>CONTRACTUAL SERVICES</u></b>				
531	Accounting Service		_____	_____	_____
	<b>ENDING BALANCE</b>	_____ 202__	_____	_____	_____
12	<b><u>INSURANCE FUND</u></b>				
	<b>BEGINNING BALANCE</b>	_____ 202__	_____	_____	_____
	<b><u>REVENUES</u></b>				
311	Property Tax		_____	_____	_____
381	Interest Income		_____	_____	_____
387	Dividend Income		_____	_____	_____
			-----	-----	-----
	<b>TOTAL REVENUES:</b>		_____	_____	_____
	<b>TOTAL FUNDS AVAILABLE:</b>		_____	_____	_____
	<b><u>EXPENDITURES</u></b>				
	<b><u>PERSONNEL</u></b>				
453	Unemployment Insurance		_____	_____	_____
454	Worker's Compensation		_____	_____	_____
			-----	-----	-----
	<b><u>CONTRACTUAL SERVICES</u></b>		_____	_____	_____
591	Liability Insurance		_____	_____	_____
592	General Insurance		_____	_____	_____
593	Risk Management Contribution		_____	_____	_____
			-----	-----	-----
	<b>TOTAL EXPEND/APPROPRIATION:</b>		_____	_____	_____
	<b>ENDING BALANCE</b>	_____ 202__	_____	_____	_____

		2023-2024 <u>Actual</u>	2024-2025 <u>Actual</u>	2025-2026 <u>Budgeted</u>
13	<b><u>ILLINOIS MUNICIPAL RETIREMENT FUND</u></b>			
	<b>BEGINNING BALANCE</b> _____ 202__	_____	_____	_____
	<b><u>REVENUES</u></b>			
311	Property Tax	_____	_____	_____
342	Replacement Tax	_____	_____	_____
381	Interest Income	_____	_____	_____
		-----	-----	-----
	<b>TOTAL REVENUES:</b>	_____	_____	_____
	<b>TOTAL FUNDS AVAILABLE:</b>	_____	_____	_____
	<b><u>EXPENDITURES</u></b>			
	<b><u>PERSONNEL</u></b>			
463	Retirement Contribution	_____	_____	_____
	<b>ENDING BALANCE</b> _____ 202__	_____	_____	_____
14	<b><u>SOCIAL SECURITY FUND</u></b>			
	<b>BEGINNING BALANCE</b> _____ 202__	_____	_____	_____
	<b><u>REVENUES</u></b>			
311	Property Tax	_____	_____	_____
342	Replacement Tax	_____	_____	_____
381	Interest Income	_____	_____	_____
		-----	-----	-----
	<b>TOTAL REVENUES:</b>	_____	_____	_____
	<b>TOTAL FUNDS AVAILABLE:</b>	_____	_____	_____
	<b><u>EXPENDITURES</u></b>			
	<b><u>PERSONNEL</u></b>			
461	Social Security Contribution	_____	_____	_____
462	Medicare Contribution	_____	_____	_____
		-----	-----	-----
	<b>TOTAL EXPEND/APPROPRIATION:</b>	_____	_____	_____
	<b>ENDING BALANCE</b> _____ 202__	_____	_____	_____

		2023-2024 <u>Actual</u>	2024-2025 <u>Actual</u>	2025-2026 <u>Budgeted</u>
15	<b><u>GENERAL ASSISTANCE FUND</u></b>			
	<b>BEGINNING BALANCE</b> _____ 202__	_____	_____	_____
	<b><u>REVENUES</u></b>			
311	Property Tax	_____	_____	_____
347	Grants-State	_____	_____	_____
381	Interest Income	_____	_____	_____
		-----	-----	-----
	<b>TOTAL REVENUES:</b>	_____	_____	_____
	<b>TOTAL FUNDS AVAILABLE:</b>	_____	_____	_____
	<b><u>EXPENDITURES</u></b>			
15-11	Administration	_____	_____	_____
15-31	Home Relief	_____	_____	_____
		-----	-----	-----
	<b>TOTAL EXPENDITURES:</b>	_____	_____	_____
	Contingencies			_____
	<b>TOTAL APPROPRIATIONS:</b>	_____	_____	_____
	<b>ENDING BALANCE</b> _____ 202__	_____	_____	_____

		2023-2024 <u>Actual</u>	2024-2025 <u>Actual</u>	2025-2026 <u>Budgeted</u>
15-11	<b><u>ADMINISTRATION</u></b>			
	<b><u>PERSONNEL</u></b>			
410	Salaries	_____	_____	_____
451	Health Insurance	_____	_____	_____
453	Unemployment Insurance	_____	_____	_____
454	Worker's Compensation	_____	_____	_____
461	Social Security Contribution	_____	_____	_____
462	Medicare Contribution	_____	_____	_____
463	Retirement Contribution	_____	_____	_____
		-----	-----	-----
		_____	_____	_____
	<b><u>CONTRACTUAL SERVICES</u></b>			
511	Maintenance Service-Building	_____	_____	_____
512	Maintenance Service-Equipment	_____	_____	_____
549	Other Professional Services	_____	_____	_____
551	Postage	_____	_____	_____
552	Telephone	_____	_____	_____
553	Publishing	_____	_____	_____
554	Printing	_____	_____	_____
562	Travel Expenses	_____	_____	_____
594	Rentals	_____	_____	_____
		-----	-----	-----
		_____	_____	_____
	<b><u>COMMODITIES</u></b>			
611	Maintenance Supplies-Building	_____	_____	_____
612	Maintenance Supplies-Equipment	_____	_____	_____
651	Office Supplies	_____	_____	_____
652	Operating Supplies	_____	_____	_____
		-----	-----	-----
		_____	_____	_____
	<b><u>CAPITAL OUTLAY</u></b>			
830	Equipment	_____	_____	_____
	<b><u>OTHER EXPENDITURES</u></b>			
929	Miscellaneous Expense	_____	_____	_____
	<b>TOTAL ADMINISTRATION:</b>	_____	_____	_____

		2023-2024 <u>Actual</u>	2024-2025 <u>Actual</u>	2025-2026 <u>Budgeted</u>
15-31	<b><u>HOME RELIEF</u></b>			
	<b><u>CONTRACTUAL SERVICES</u></b>			
581	Physician Service	_____	_____	_____
582	Hospital Service-In Patient	_____	_____	_____
583	Hospital Service-Out Patient	_____	_____	_____
584	Dental Service	_____	_____	_____
585	Other Medical Services	_____	_____	_____
586	Funeral & Burial Service	_____	_____	_____
587	Shelter	_____	_____	_____
588	Utility Payment	_____	_____	_____
		-----	-----	-----
		_____	_____	_____
	<b><u>COMMODITIES</u></b>			
691	Food	_____	_____	_____
692	Personal Incidentals	_____	_____	_____
693	Household Incidentals	_____	_____	_____
694	Flat Grant	_____	_____	_____
695	Drugs	_____	_____	_____
696	Fuel	_____	_____	_____
		-----	-----	-----
		_____	_____	_____
	<b><u>OTHER EXPENDITURES</u></b>			
929	Miscellaneous Expense	_____	_____	_____
	<b>TOTAL HOME RELIEF:</b>	_____	_____	_____

		2023-2024 <u>Actual</u>	2024-2025 <u>Actual</u>	2025-2026 <u>Budgeted</u>
16	<b><u>CEMETERY FUND</u></b>			
	<b>BEGINNING BALANCE</b> _____ 202__	_____	_____	_____
	<b><u>REVENUES</u></b>			
	Property Tax	_____	_____	_____
	Interest Income	_____	_____	_____
		-----	-----	-----
	<b>TOTAL REVENUES:</b>	_____	_____	_____
	<b>TOTAL FUNDS AVAILABLE:</b>	_____	_____	_____
	<b><u>EXPENDITURES</u></b>			
	<b><u>PERSONNEL</u></b>			
410	Salaries	_____	_____	_____
451	Health Insurance	_____	_____	_____
453	Unemployment Insurance	_____	_____	_____
454	Worker's Compensation	_____	_____	_____
461	Social Security Contribution	_____	_____	_____
462	Medicare Contribution	_____	_____	_____
463	Retirement Contribution	_____	_____	_____
		-----	-----	-----
	<b><u>CONTRACTUAL SERVICES</u></b>	_____	_____	_____
511	Maintenance Service-Building	_____	_____	_____
512	Maintenance Service-Equipment	_____	_____	_____
513	Maintenance Service-Vehicle	_____	_____	_____
514	Maintenance Service-Road	_____	_____	_____
517	Maintenance Service-Grounds	_____	_____	_____
549	Other Professional Services	_____	_____	_____
594	Rentals	_____	_____	_____
599	Contract Payment	_____	_____	_____
		-----	-----	-----
	<b><u>COMMODITIES</u></b>	_____	_____	_____
612	Maintenance Supplies-Equipment	_____	_____	_____
613	Maintenance Supplies-Vehicle	_____	_____	_____
614	Maintenance Supplies-Road	_____	_____	_____
617	Maintenance Supplies-Grounds	_____	_____	_____
652	Operating Supplies	_____	_____	_____
655	Gasoline	_____	_____	_____
656	Diesel Fuel	_____	_____	_____
657	Lubricants	_____	_____	_____
		-----	-----	-----
		_____	_____	_____



		2023-2024	2024-2025	2025-2026
		<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>
<b><u>CAPITAL OUTLAY</u></b>				
810	Land	_____	_____	_____
830	Equipment	_____	_____	_____
840	Vehicle	_____	_____	_____
		-----	-----	-----
<b><u>OTHER EXPENDITURES</u></b>		_____	_____	_____
929	Miscellaneous Expense	_____	_____	_____
<b>TOTAL EXPENDITURES:</b>		_____	_____	_____
Contingencies				
<b>TOTAL APPROPRIATIONS:</b>		_____	_____	_____
<b>ENDING BALANCE</b>	_____ 202__	_____	_____	_____

<u>FUND</u>		2023-2024 <u>Actual</u>	2024-2025 <u>Actual</u>	2025-2026 <u>Budgeted</u>
BEGINNING BALANCE	_____ 202__	_____	_____	_____
<u>REVENUES</u>				
_____		_____	_____	_____
_____		_____	_____	_____
		-----	-----	-----
TOTAL REVENUES:		_____	_____	_____
TOTAL FUNDS AVAILABLE:		_____	_____	_____
<u>EXPENDITURES</u>				
<u>PERSONNEL</u>				
_____		_____	_____	_____
_____		_____	_____	_____
		-----	-----	-----
<u>CONTRACTUAL SERVICES</u>		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
		-----	-----	-----
<u>COMMODITIES</u>		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
		-----	-----	-----
<u>CAPITAL OUTLAY</u>		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
		-----	-----	-----
<u>OTHER EXPENDITURES</u>		_____	_____	_____
_____		_____	_____	_____
TOTAL EXPENDITURES:		_____	_____	_____
Contingencies				
TOTAL APPROPRIATIONS:		_____	_____	_____
ENDING BALANCE	_____ 202__	_____	_____	_____

SECTION 3: That the amount appropriated for town purposes for the fiscal year beginning \_\_\_\_\_, 202\_\_ and ending \_\_\_\_\_, 202\_\_ by fund shall be as follows:

- 1      General Town Fund
- 11     Audit Fund
- 12     Insurance Fund
- 13     Illinois Municipal Retirement Fund (IMRF)
- 14     Social Security Fund
- 15     General Assistance Fund
- \_\_\_\_\_ Fund

**TOTAL APPROPRIATIONS:**

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 \_\_\_\_\_ Dollars (\$\_\_\_\_\_) for the fiscal year beginning \_\_\_\_\_, 202\_\_ and ending \_\_\_\_\_, 202\_\_.

SECTION 6: That Section 3 shall be and is a summary of the annual Appropriation Ordinance of this 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 \_\_\_\_ day of \_\_\_\_\_, 202\_\_ pursuant to a roll call vote by the Board of Trustees of \_\_\_\_\_ Township, \_\_\_\_\_ County, Illinois.

**BOARD OF TRUSTEES**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**AYE**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**NAY**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**ABSENT**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Town Clerk

\_\_\_\_\_  
Chairman

**CERTIFICATION OF BUDGET & APPROPRIATION ORDINANCE**

**TOWNSHIP**

The undersigned, duly elected, qualified and acting Clerk of \_\_\_\_\_  
Township, \_\_\_\_\_ County, Illinois, does hereby certify that attached  
hereto is a true and correct copy of the Budget & Appropriation Ordinance of said Township for  
the fiscal year beginning \_\_\_\_\_, 202\_\_ and ending \_\_\_\_\_,  
202\_\_ as adopted this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_.

This certification is made and filed pursuant to the requirements of (35 ILCS 200/18-50) and on  
behalf of \_\_\_\_\_ Township, \_\_\_\_\_ County,  
Illinois. This certification must be filed within 30 days after the adoption of the Budget &  
Appropriation Ordinance.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_

\_\_\_\_\_  
Town Clerk

Filed this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_

\_\_\_\_\_  
County Clerk

**CERTIFIED ESTIMATE OF REVENUES BY SOURCE**

**TOWNSHIP**

The undersigned, Supervisor, Chief Fiscal Officer, of \_\_\_\_\_  
Township, \_\_\_\_\_ 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 (35 ILCS 200/18050) and on  
behalf of \_\_\_\_\_ Township, \_\_\_\_\_ County,  
Illinois. This certification must be filed within 30 days after the adoption of the Budget &  
Appropriation Ordinance.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_

\_\_\_\_\_  
Supervisor - Chief Fiscal Officer

Filed this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_

\_\_\_\_\_  
County Clerk

**TAX LEVY ORDINANCE**

**TOWNSHIP**

**ORDINANCE No. \_\_\_\_**

An ordinance levying taxes for all town purposes for \_\_\_\_\_ Township,  
\_\_\_\_\_ County, Illinois, for the tax year 202\_\_, collectable in 202\_\_.

BE IT ORDAINED by the Board of Trustees of \_\_\_\_\_ Township,  
\_\_\_\_\_ County, Illinois, as follows:

SECTION 1: That the sum of \_\_\_\_\_  
\_\_\_\_\_ Dollars (\$) are hereby levied upon all  
property subject to taxation within the Township as that property is assessed and equalized, in order to  
meet and defray all the necessary expenses and liabilities of the Township as required by statute or voted  
by the people in accordance with the law, for such purposes as:

- \_\_\_\_\_, \_\_\_\_\_,
- \_\_\_\_\_, \_\_\_\_\_,
- \_\_\_\_\_, \_\_\_\_\_,
- \_\_\_\_\_, \_\_\_\_\_,

for the year 202\_\_.

SECTION 2: That the amount levied for each object and purpose shall be as follows:

	Amount Levied	
<b><u>GENERAL TOWN FUND</u></b>		
<b><u>ADMINISTRATION</u></b>		
Personnel	_____	
Contractual Services	_____	
Commodities	_____	
Capital Outlay	_____	
Other Expenditures	_____	
<b>TOTAL ADMINISTRATION:</b>		_____
<b><u>ASSESSOR</u></b>		
Personnel	_____	
Contractual Services	_____	
Commodities	_____	
Capital Outlay	_____	
Other Expenditures	_____	
<b>TOTAL ASSESSOR:</b>		_____
<b><u>CEMETERY</u></b>		
Personnel	_____	
Contractual Services	_____	
Commodities	_____	
Capital Outlay	_____	
Other Expenditures	_____	
<b>TOTAL CEMETERY:</b>		_____
<hr/>		
Personnel	_____	
Contractual Services	_____	
Commodities	_____	
Capital Outlay	_____	
Other Expenditures	_____	
<b>TOTAL _____:</b>		_____
<b>TOTAL GENERAL TOWN FUND:</b>		_____

REF: General Corporate Tax 60 ILCS 1/235-10



	<u>Amount Levied</u>	
<b><u>AUDIT FUND</u></b>		
Contractual Services	_____	
<b>TOTAL AUDIT FUND:</b>		_____
REF: Audit Tax 50 ILCS 310/9		

<b><u>INSURANCE FUND</u></b>		
Personnel	_____	
Contractual Services	_____	
<b>TOTAL INSURANCE FUND:</b>		_____
REF: Insurance Tax 745 ILCS 10/9-107		

<b><u>ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)</u></b>		
Personnel	_____	
<b>TOTAL IMRF FUND:</b>		_____
REF: IMRF Tax 40 ILCS 5/7-171		

<b><u>SOCIAL SECURITY FUND</u></b>		
Personnel	_____	
<b>TOTAL SOCIAL SECURITY FUND:</b>		_____
REF: Social Security Tax 40 ILCS 5/21-110 & 110.1		

<b><u>CEMETERY FUND</u></b>		
Personnel	_____	
Contractual Services	_____	
Commodities	_____	
Capital Outlay	_____	
Other Expenditures	_____	
<b>TOTAL CEMETERY FUND</b>		_____
REF: Cemetery Tax 50 ILCS 610c & 60 ILCS 1/135-50		

**Amount  
Levied**

**GENERAL ASSISTANCE FUND**

**ADMINISTRATION**

Personnel	_____
Contractual Services	_____
Commodities	_____
Capital Outlay	_____
Other Expenditures	_____

**TOTAL ADMINISTRATION:** \_\_\_\_\_

**HOME RELIEF**

Contractual Services	_____
Commodities	_____
Other Expenditures	_____

**TOTAL HOME RELIEF:** \_\_\_\_\_

**TOTAL GENERAL ASSISTANCE FUND:** \_\_\_\_\_

REF: Public Assistance Tax 60 ILCS 1/235-20

\_\_\_\_\_ **FUND**

Personnel	_____
Contractual Services	_____
Commodities	_____
Capital Outlay	_____
Other Expenditures	_____

**TOTAL \_\_\_\_\_ FUND:** \_\_\_\_\_

REF: \_\_\_\_\_ Tax \_\_\_\_\_ ILCS \_\_\_\_\_

**TAX LEVY SUMMARY**

General Corporate Tax	_____
Audit Tax	_____
Insurance Tax	_____
Illinois Municipal Retirement Tax	_____
Social Security Tax	_____
Public Assistance Tax	_____
Cemetery Tax	_____
_____ Tax	_____

**TOTAL TAXES LEVIED:** \_\_\_\_\_

SECTION 3: That the Town Clerk shall make and file with the County Clerk of said County of \_\_\_\_\_, on or before the last Tuesday of December, a duly certified copy of this ordinance.

SECTION 4: That if any section, subdivision, or sentence of this ordinance shall for any reason be held invalid or to be unconstitutional, such finding shall not effect the validity of the remaining portion of this ordinance.

SECTION 5: That this ordinance shall be in full force and effect after its adoption, as provided by law.

ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 202\_\_, pursuant to a roll call vote by the Board of Trustees of \_\_\_\_\_ Township, \_\_\_\_\_ County, Illinois.

<b><u>BOARD OF TRUSTEES</u></b>	<b><u>AYE</u></b>	<b><u>NAY</u></b>	<b><u>ABSENT</u></b>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

\_\_\_\_\_  
Town Clerk

\_\_\_\_\_  
Chairman - Board of Trustees

**CERTIFICATION OF TAX LEVY ORDINANCE**

**TOWNSHIP**

The undersigned, duly elected, qualified and acting Clerk of \_\_\_\_\_  
Township, \_\_\_\_\_ County, Illinois, does hereby certify that the attached  
hereto is a true and correct copy of the Tax Levy Ordinance, of said Township for the year 202\_\_, as  
adopted this \_\_\_\_ day of \_\_\_\_\_, 202\_\_.

This certification is made and filed pursuant to the requirements of (60 ILCS 1/75-20) and on behalf of  
\_\_\_\_\_ Township, \_\_\_\_\_ County, Illinois.

This certification must be filed by the last Tuesday in December.

Date this \_\_\_\_ day of \_\_\_\_\_, 202\_\_

\_\_\_\_\_  
Town Clerk

Filed this \_\_\_\_ day of \_\_\_\_\_, 202\_\_

\_\_\_\_\_  
County Clerk

**TRANSFER OF APPROPRIATION**

**TOWNSHIP**

WHEREAS there was adopted on the \_\_\_\_ day of \_\_\_\_\_, 202\_\_ by the Board of Trustees of \_\_\_\_\_ Township, \_\_\_\_\_ County, Illinois, a Budget & Appropriation Ordinance for the fiscal year beginning \_\_\_\_\_, 202\_\_ and ending \_\_\_\_\_, 202\_\_, and

WHEREAS it now appears that certain adjustments between appropriated line items in the \_\_\_\_\_ Fund in said ordinance are desirable and necessary, and

WHEREAS Section 3 of the Illinois Municipal Budget Law (50 ILCS 330/3), as approved July 12, 1937, as amended, authorizes transfers between the various line items within any fund in such Appropriation Ordinance not exceeding 10% of the total amount appropriated in such fund by such ordinance, now therefore

BE IT RESOLVED by the Board of Trustees of \_\_\_\_\_ Township, \_\_\_\_\_ County, Illinois.

That there is hereby transferred from the unexpended balance of the line item \_\_\_\_\_,  
in the \_\_\_\_\_ Fund the sum of \_\_\_\_\_  
\_\_\_\_\_ Dollars (\$\_\_\_\_\_) which transferred sum is hereby added to the line item  
\_\_\_\_\_ in the same fund, making the adjusted appropriation for the first line item  
aforesaid \_\_\_\_\_  
Dollars (\$\_\_\_\_\_), and for the second line item aforesaid \_\_\_\_\_  
\_\_\_\_\_ Dollars (\$\_\_\_\_\_).

This transfer shall be in full force and effect from and after this date.

ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_ by the Board of Trustees  
\_\_\_\_\_ Township, \_\_\_\_\_ County,  
Illinois.

\_\_\_\_\_  
Town Clerk

\_\_\_\_\_  
Chairman

**ASSESSOR'S BUDGET REQUEST**\_\_\_\_\_**TOWNSHIP**

For the fiscal year beginning \_\_\_\_\_, 202\_\_ and ending \_\_\_\_\_,

202\_\_, pursuant to (35 ILCS 200/2-30)

	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budgeted</u></b>
<b><u>PERSONNEL</u></b>			
Salaries	_____	_____	_____
Unemployment Insurance	_____	_____	_____
Social Security Contribution	_____	_____	_____
Medicare Contribution	_____	_____	_____
Retirement Contribution	_____	_____	_____
Workers Compensation	_____	_____	_____
	-----	-----	-----
<b><u>CONTRACTUAL SERVICES</u></b>			
Maintenance Service-Equipment	_____	_____	_____
Maintenance Service-Vehicle	_____	_____	_____
Postage	_____	_____	_____
Telephone	_____	_____	_____
Publishing	_____	_____	_____
Printing	_____	_____	_____
Dues	_____	_____	_____
Travel Expenses	_____	_____	_____
Training	_____	_____	_____
Publications	_____	_____	_____
	-----	-----	-----
<b><u>COMMODITIES</u></b>			
Office Supplies	_____	_____	_____
<b><u>CAPITAL OUTLAY</u></b>			
Equipment	_____	_____	_____
Vehicle	_____	_____	_____
	-----	-----	-----
<b><u>OTHER EXPENDITURES</u></b>			
Miscellaneous Expense	_____	_____	_____
<b>TOTAL ASSESSOR'S BUDGET REQ:</b>	_____	_____	_____

# SUPERVISOR'S STATEMENT OF FINANCIAL AFFAIRS

\_\_\_\_\_ FUND

I, \_\_\_\_\_ Supervisor of \_\_\_\_\_ Township,  
 \_\_\_\_\_ County, Illinois, being duly sworn, depose and say that the following  
 statement is a correct report for the fiscal year beginning \_\_\_\_\_, 202\_\_ and ending  
 \_\_\_\_\_, 202\_\_.

**BEGINNING BALANCE** \_\_\_\_\_ 202\_\_ \_\_\_\_\_

## REVENUES

Property Tax	_____
Replacement Tax	_____
State Grants	_____
Interest Income	_____
Rental Income	_____
Miscellaneous Income	_____
_____	_____
_____	_____

**TOTAL REVENUES:** \_\_\_\_\_

## EXPENDITURES

Administration	_____
Assessor	_____
Cemetery	_____
Home Relief	_____
Audit	_____
Insurance	_____
Illinois Municipal Retirement	_____
Social Security	_____
_____	_____
_____	_____
_____	_____
_____	_____

**TOTAL EXPENDITURES:** \_\_\_\_\_

**ENDING BALANCE** \_\_\_\_\_ 202\_\_ \_\_\_\_\_



## SUPERVISOR'S STATEMENT OF FINANCIAL AFFAIRS

\_\_\_\_\_ FUND

The amount of tax levied the preceding year: \_\_\_\_\_

The amount of property tax collected: \_\_\_\_\_

The amount paid out on town indebtedness: \_\_\_\_\_

Principal \_\_\_\_\_

Interest \_\_\_\_\_

The amount of unpaid liabilities due: \_\_\_\_\_

The amount of unpaid liabilities not yet due: \_\_\_\_\_

Maturity Date

The Supervisor shall, within 30 days before the annual town meeting, prepare and file this report with the Township Clerk. This report is not required to be published in a newspaper. (60 ILCS 1/70-15 & 1/70-30)

Subscribed and sworn to this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_.

\_\_\_\_\_  
Supervisor

### LIST OF CREDITORS

### AMOUNT DUE AND UNPAID

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

## SUPERVISOR'S STATEMENT OF FINANCIAL AFFAIRS

\_\_\_\_\_ **FUND**

[illegible]

**NOTICE OF PUBLIC HEARING**

**TOWNSHIP BUDGET**

Notice is hereby given that a Tentative Budget and Appropriation Ordinance for the \_\_\_\_\_ Township, \_\_\_\_\_ County, Illinois, for the fiscal year beginning \_\_\_\_\_, 202\_\_ and ending \_\_\_\_\_, 202\_\_, will be on file and conveniently available to public inspection at \_\_\_\_\_ from and after \_\_\_\_\_ P.M. on \_\_\_\_\_, 202\_\_.

Notice is further given that a public hearing on said Budget and Appropriation Ordinance will be at \_\_\_\_\_ P.M. on \_\_\_\_\_, 202\_\_, at \_\_\_\_\_ and that final action on this ordinance will be taken at a meeting to be held at \_\_\_\_\_ at \_\_\_\_\_ P.M., \_\_\_\_\_, 202\_\_.

Dated this \_\_ th day of \_\_\_\_\_, 202\_\_

\_\_\_\_\_  
Supervisor

\_\_\_\_\_  
Clerk