

INSTRUCTION SHEET

ROAD DISTRICTS

1. **STATUTE REFERENCE**

The Municipal Budget Law (50 ILCS 330/1-330/3) and the Illinois Highway Code (605 ILCS 5/6-501) require every Road District to annually adopt a Budget & Appropriation Ordinance for road purposes. The ordinance must be adopted by the Board of Trustees in Township Counties 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.

2. **RECOMMENDED FORMS**

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

DCEO #31 - Instruction Sheet

DCEO #32 - Budget & Appropriation Ordinance

 Certification of Budget & Appropriation Ordinance

 Certified Estimate of Revenues by Source

DCEO #33 - Tax Levy Ordinance

 Certification of Tax Levy Ordinance

DCEO #34 - Transfer of Appropriation

DCEO #35 - Petition for Tax Levy Increase

DCEO #36 - Consent for Tax Levy Increase

DCEO #37 - Road District Treasurer's Annual Report

DCEO #38 - Highway Commissioner's Annual Report

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

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 Highway Commissioner must prepare or have prepared 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 11.

5. **MUNICIPAL SHARE OF ROAD & BRIDGE TAX**

One half of the taxes collected within any municipality for the Road & Bridge Levy must be paid over to the municipality by law. This payment is automatically made by the county treasurer. That portion of the annual levy is not available for appropriation by the Highway Commissioner. When making the annual Budget & Appropriation Ordinance, the Highway Commissioner should treat the municipal share as a reduction of the total taxes extended.

The annual tax levy should include the municipal share as well as the amount to be expended by the Highway Commissioner. The municipal share must not be shown as a separate item on the Tax Levy Ordinance.

6. **ESTIMATING REVENUES**

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

7. **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 to 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.

8. **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 County Engineer or Road District Attorney.

The compensation for the Highway Commissioner and Road District Treasurer must be paid out of the General Town Fund in Road Districts comprised of a single Township. However one half of the Highway Commissioner Salary may now be paid out of the General Road & Bridge Fund or the Permanent Road Fund if approved by the Township Board and the Highway Commissioner.
(605 ILCS 5/6-207)

9. **CONTINGENCIES**

A provision for contingencies should be included in most funds, but especially the General Road 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 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 contingencies. Contingency authorization should be transferred to another line item in the same fund, with the Board of Trustees approval.

10. **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 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.

11. **PUBLIC HEARING**

The Illinois Highway Code (605 ILCS 5/6-501) and the Municipal Budget Law (50 ILCS 330/3) require 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 Road District. If no such newspaper exists, a public notice shall be published in a newspaper, published in the county, having general circulation in the Road District. If no newspaper is published in the county, then a public notice must be posted in five of the most public places in the Road District.

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 Road District or if none exists, in a newspaper of general circulation in the Road District 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 Highway Commissioner or 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.

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

In Township Counties, the Board of Trustees should consider the Budget & Appropriation Ordinance at the public hearing. The Ordinance must be adopted at the public hearing.

13. **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 Road District, or filed in the office of the Town Clerk as an official record. A certified copy is required to be filed with the County Clerk within 30 days after adoption with a certified estimate of revenues by source.

14. **TAX LEVY ORDINANCE**

The amount of the levy is determined by the Highway Commissioner 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 #33 will be for the current year, collectable in the following year.

TAX LEVIES

Once the electors approve the Rate for the Permanent Road Fund Levy by referendum at the Annual Town Meeting, Special Town Meeting or General Election, the tax will remain in effect until repealed by the voters in like manner. The Town Clerk files the election results with the County Clerk, who will extend the Rate annually as approved by the referendum unless an abatement certificate is filed. No annual certification is required for the Permanent Road levy. However, in the annual levy for all other taxes, other than bonds, the Permanent Road Levy may be included. For all other taxes, the Highway Commissioner determines the amount to be levied. The Board of Trustees must adopt a Tax Levy Ordinance and the Chairman files a Certification of Tax Levy Ordinance, with attached Tax Levy Ordinance, with the County Clerk. A copy of the Certification of Tax Levy Ordinance should be retained in the Road District files. (605 ILCS 5/6-501 & 5/6-515 - 5/6-521)

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 the Bond Tax Levy Ordinance is required. The County Clerk will extend annually taxes for the bond issue unless a abatement certificate has been filed indicating that other funds are available to repay both principal and interest. (605 ILCS 5/6-510 & 5/6-515 -- 5/6-521)

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.

16. CERTIFICATION OF TAX LEVY ORDINANCE

The Certification of Tax Levy Ordinance, with attached Tax Levy Ordinance, must be filed by the Board of Trustees 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 Road District records for inspection by citizens. (605 ILCS 5/6-501 & 5/6-502)

17. 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) Very few Road Districts will receive cash in the same 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 the Highway Commissioner included in the 2009 tax levy money for a new bridge. The taxes would be extended and collected in 2010. The expenditure for the new bridge would be shown in the budget for the fiscal year 2010-2011. The tax levy voted on in 2010 would not include any money for the new bridge.

It is necessary to budget and appropriate annually for the Permanent Road Fund and Road Bond Fund, even though no annual levy is required. The Budget & Appropriation Ordinance provides legal basis for expending funds and the Tax Levy Ordinance provides the means to obtain funds.

For the same reason, 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 330/3)

18. **TRANSFER OF APPROPRIATION**

The Board of Trustees in Township Counties may 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.

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

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

20. **NONCOMPLIANCE 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 Road District, 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 noncompliance with the Municipal Budget Act, but could seek relief from allowing expenditures of such funds without a properly adopted Budget & Appropriation Ordinance.

21. **TRANSFER OF SURPLUS FUNDS**

If the Township plans to transfer surplus funds to the Road District from the General Town Fund, be sure to record the receipt of the funds being transferred on the Road District Budget. Electors approval is required for the transfer. (60 ILCS 1/245-5)

22. **BEGINNING/ENDING BALANCE**

Includes: Cash(Checking), Saving Accounts, Certificate of Deposits, Money Market Accounts and all other related investments.

23. **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 overestimated.
- c. Expenditures should not be underestimated.
- d. Adopted budget should be followed.
- e. Document should be adopted prior to the beginning of 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.
- i. Execute budget.

24. **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 (Tap Caps).

Filing Date of Levy:

- a. Last Tuesday in December.
- b. Must include Municipal Share in Road & Bridge Levy.

BUDGET & APPROPRIATION ORDINANCE

ROAD DISTRICT

ORDINANCE No. ___

An ordinance appropriating for all road purposes for _____
Road District, _____ 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
_____ Road District, be and the same are hereby appropriated for
road purposes of _____ Road District, _____
County, Illinois, as hereafter 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,

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

		2022-2023	2023-2024	2024-2025
		<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>
6	<u>GENERAL ROAD FUND</u>			
	BEGINNING BALANCE _____ 202_	_____	_____	_____
	<u>REVENUES</u>			
311	Property Tax-Net	_____	_____	_____
342	Replacement Tax	_____	_____	_____
351	Court Fines	_____	_____	_____
374	Maintenance Fees	_____	_____	_____
381	Interest Income	_____	_____	_____
382	Rental Income	_____	_____	_____
389	Miscellaneous Income	_____	_____	_____
		-----	-----	-----
	TOTAL REVENUES:	_____	_____	_____
	TOTAL FUNDS AVAILABLE:	_____	_____	_____
	<u>EXPENDITURES</u>			
6-11	Administration	_____	_____	_____
6-45	Maintenance	_____	_____	_____
		-----	-----	-----
	TOTAL EXPENDITURES:	_____	_____	_____
	Contingencies			_____
	TOTAL APPROPRIATIONS:	_____	_____	_____
	ENDING BALANCE _____ 202_	_____	_____	_____

		2022-2023	2023-2024	2024-2025
		<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>
6-11	<u>ADMINISTRATION</u>			
	<u>PERSONNEL</u>			
410	Salaries	_____	_____	_____
451	Health Insurance	_____	_____	_____
453	Unemployment Insurance	_____	_____	_____
454	Worker's Compensation	_____	_____	_____
461	Social Security Contribution	_____	_____	_____
462	Medicare Contribution	_____	_____	_____
463	Retirement Contribution	_____	_____	_____
		-----	-----	-----
		_____	_____	_____
	<u>CONTRACTUAL SERVICES</u>			
531	Accounting Service	_____	_____	_____
533	Legal Service	_____	_____	_____
551	Postage	_____	_____	_____
552	Telephone	_____	_____	_____
553	Publishing	_____	_____	_____
554	Printing	_____	_____	_____
562	Travel Expenses	_____	_____	_____
563	Training	_____	_____	_____
591	Liability Insurance	_____	_____	_____
592	General Insurance	_____	_____	_____
593	Risk Management Contribution	_____	_____	_____
599	Contract Payment	_____	_____	_____
		-----	-----	-----
		_____	_____	_____
	<u>COMMODITIES</u>			
651	Office Supplies	_____	_____	_____
	<u>CAPITAL OUTLAY</u>			
830	Equipment	_____	_____	_____
	<u>OTHER EXPENDITURES</u>			
914	Municipal Replacement Tax	_____	_____	_____
929	Miscellaneous Expense	_____	_____	_____
		-----	-----	-----
		_____	_____	_____
	TOTAL ADMINISTRATION:	_____	_____	_____

		2022-2023	2023-2024	2024-2025
		<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>
6-45	<u>MAINTENANCE</u>			
	<u>PERSONNEL</u>			
410	Salaries	_____	_____	_____
451	Health Insurance	_____	_____	_____
453	Unemployment Insurance	_____	_____	_____
454	Worker's Compensation	_____	_____	_____
461	Social Security Contribution	_____	_____	_____
462	Medicare Contribution	_____	_____	_____
463	Retirement Contribution	_____	_____	_____
		-----	-----	-----
		_____	_____	_____
	<u>CONTRACTUAL SERVICES</u>			
511	Maintenance Service-Building	_____	_____	_____
512	Maintenance Service-Equipment	_____	_____	_____
513	Maintenance Service-Vehicle	_____	_____	_____
514	Maintenance Service-Road	_____	_____	_____
516	Maintenance Service-Snow Removal	_____	_____	_____
518	Maintenance Service-Bridge	_____	_____	_____
532	Engineering Service	_____	_____	_____
571	Utilities	_____	_____	_____
	Rentals	_____	_____	_____
594	Contract Payment	_____	_____	_____
		-----	-----	-----
		_____	_____	_____
	<u>COMMODITIES</u>			
611	Maintenance Supplies-Building	_____	_____	_____
612	Maintenance Supplies-Equipment	_____	_____	_____
613	Maintenance Supplies-Vehicle	_____	_____	_____
614	Maintenance Supplies-Road	_____	_____	_____
616	Maintenance Supplies-Snow Removal	_____	_____	_____
618	Maintenance Supplies-Bridge	_____	_____	_____
652	Operating Supplies	_____	_____	_____
655	Gasoline	_____	_____	_____
656	Diesel Fuel	_____	_____	_____
657	Lubricants	_____	_____	_____
		-----	-----	-----
		_____	_____	_____
	<u>CAPITAL OUTLAY</u>			
820	Building	_____	_____	_____
830	Vehicle	_____	_____	_____
840	Equipment	_____	_____	_____
		-----	-----	-----
		_____	_____	_____
	<u>OTHER EXPENDITURES</u>			
929	Miscellaneous Expense	_____	_____	_____
		_____	_____	_____
	TOTAL MAINTENANCE:	_____	_____	_____

		<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>
		<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>
21	<u>AUDIT FUND</u>			
	BEGINNING BALANCE _____ 202_	_____	_____	_____
	<u>REVENUES</u>			
311	Property Tax	_____	_____	_____
381	Interest Income	_____	_____	_____
		-----	-----	-----
	TOTAL REVENUES:	_____	_____	_____
	TOTAL FUNDS AVAILABLE:	_____	_____	_____
	<u>EXPENDITURES</u>			
	<u>CONTRACTUAL SERVICES</u>			
531	Accounting Service	_____	_____	_____
	ENDING BALANCE _____ 202_	_____	_____	_____
22	<u>INSURANCE FUND</u>			
	BEGINNING BALANCE _____ 202_	_____	_____	_____
	<u>REVENUES</u>			
311	Property Tax	_____	_____	_____
381	Interest Income	_____	_____	_____
387	Dividend Income	_____	_____	_____
		-----	-----	-----
	TOTAL REVENUES:	_____	_____	_____
	TOTAL FUNDS AVAILABLE:	_____	_____	_____
	<u>EXPENDITURES</u>			
	<u>PERSONNEL</u>			
453	Unemployment Insurance	_____	_____	_____
	<u>CONTRACTUAL SERVICES</u>			
593	Risk Management Contribution	_____	_____	_____
		-----	-----	-----
	TOTAL EXPEND/APPROPRIATION:	_____	_____	_____
	ENDING BALANCE _____ 202_	_____	_____	_____

		<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Budgeted</u>
23	<u>ILLINOIS MUNICIPAL RETIREMENT FUND</u>			
	BEGINNING BALANCE _____ 202_	_____	_____	_____
	<u>REVENUES</u>			
311	Property Tax	_____	_____	_____
342	Replacement Tax	_____	_____	_____
381	Interest Income	_____	_____	_____
		-----	-----	-----
	TOTAL REVENUES:	_____	_____	_____
	TOTAL FUNDS AVAILABLE:	_____	_____	_____
	<u>PERSONNEL</u>			
463	Retirement Contribution	_____	_____	_____
	ENDING BALANCE _____ 202_	_____	_____	_____
24	<u>SOCIAL SECURITY FUND</u>			
	BEGINNING BALANCE _____ 202_	_____	_____	_____
	<u>REVENUES</u>			
311	Property Tax	_____	_____	_____
342	Replacement Tax	_____	_____	_____
381	Interest Income	_____	_____	_____
		-----	-----	-----
	TOTAL REVENUES:	_____	_____	_____
	TOTAL FUNDS AVAILABLE:	_____	_____	_____
	<u>EXPENDITURES</u>			
	<u>PERSONNEL</u>			
461	Social Security Contribution	_____	_____	_____
462	Medicare Contribution	_____	_____	_____
		-----	-----	-----
	TOTAL EXPEND/APPROPRIATION:	_____	_____	_____
	ENDING BALANCE _____ 202_	_____	_____	_____

		<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Budgeted</u>
25	<u>PERMANENT ROAD FUND</u>			
	BEGINNING BALANCE _____ 202_	_____	_____	_____
	<u>REVENUES</u>			
311	Property Tax	_____	_____	_____
381	Interest Income	_____	_____	_____
		-----	-----	-----
	TOTAL REVENUES:	_____	_____	_____
	TOTAL FUNDS AVAILABLE:	_____	_____	_____
	<u>EXPENDITURES</u>			
	<u>PERSONNEL</u>			
410	Salaries	_____	_____	_____
	<u>CONTRACTUAL SERVICES</u>			
514	Maintenance Service-Road	_____	_____	_____
532	Engineering Service	_____	_____	_____
594	Rentals	_____	_____	_____
		-----	-----	-----
	<u>COMMODITIES</u>			
614	Maintenance Supplies-Road	_____	_____	_____
652	Operating Supplies	_____	_____	_____
655	Gasoline	_____	_____	_____
655	Diesel Fuel	_____	_____	_____
655	Lubricants	_____	_____	_____
		-----	-----	-----
	<u>OTHER EXPENDITURES</u>			
929	Miscellaneous Expense	_____	_____	_____
		-----	-----	-----
	TOTAL EXPENDITURES:	_____	_____	_____
	Contingencies	_____	_____	_____
		-----	-----	-----
	TOTAL APPROPRIATIONS:	_____	_____	_____
	ENDING BALANCE _____ 202_	_____	_____	_____

		<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>
		<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>
26	<u>CONSTRUCTION-REPAIR OF BRIDGES AT JOINT EXPENSE OF COUNTY FUND</u>			
	BEGINNING BALANCE _____ 202_	_____	_____	_____
	<u>REVENUES</u>			
311	Property Tax	_____	_____	_____
381	Interest Income	_____	_____	_____
		-----	-----	-----
	TOTAL REVENUES:	_____	_____	_____
	TOTAL FUNDS AVAILABLE:	_____	_____	_____
	<u>CONTRACTUAL SERVICES</u>			
518	Maintenance Service-Bridge	_____	_____	_____
518	Maintenance Service-Bridge	_____	_____	_____
		-----	-----	-----
	<u>CAPITAL OUTLAY</u>			
890	Improvement-Bridge	_____	_____	_____
890	Improvement-Bridge	_____	_____	_____
		-----	-----	-----
	TOTAL EXPENDITURES:	_____	_____	_____
	Contingencies	_____	_____	_____
		-----	-----	-----
	TOTAL APPROPRIATIONS:	_____	_____	_____
	ENDING BALANCE _____ 202_	_____	_____	_____

27 **EQUIPMENT & BUILDING FUND**

BEGINNING BALANCE _____ 202_ _____

REVENUES

311 Property Tax _____
 381 Interest Income _____

TOTAL REVENUES: _____

TOTAL FUNDS AVAILABLE: _____

CONTRACTUAL SERVICES

599 Contract Payment _____

DEBT SERVICE

710 Principal Payment _____
 720 Interest Expense _____

CAPITAL OUTLAY

820 Building _____
 830 Equipment _____
 840 Vehicle _____

TOTAL EXPEND/APPROPRIATION: _____

ENDING BALANCE _____ 202_ _____

SECTION 3: That the amount appropriated for road purposes for the fiscal year beginning

_____, 202_ and ending _____, 202_ by fund shall be as

follows:

6	General Road Fund	_____
21	Audit Fund	_____
22	Insurance Fund	_____
23	Illinois Municipal Retirement Fund	_____
24	Social Security Fund	_____
25	Permanent Road Fund	_____
26	Construction or Repair of Bridges at Joint Expense of County Fund	_____
27	Equipment & Building 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 particular amounts stated for each fund respectively in Section 2 constituting the total appropriations in the amounts 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 Road District, 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 must 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.

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

Town Clerk

Chairman

CERTIFICATION OF BUDGET & APPROPRIATION ORDINANCE

ROAD DISTRICT

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 Road District 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 _____ Road District, _____
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

ROAD DISTRICT

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 200/18-50) and on
behalf of _____ Road District, _____
County, Illinois. This certification must be filed within 30 days after the adoption of the Budget &
Appropriation Ordinance.

Dated this ____ day of _____, 202_

Chief Fiscal Officer

Filed this ____ day of _____, 202_

County Clerk

TAX LEVY ORDINANCE

ROAD DISTRICT

ORDINANCE NO. ____

An ordinance levying taxes for all road purposes for _____ Road District _____ 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 Highway Commissioner of _____ Road District on _____, 202_ does hereby determine and declare that the sum of _____ Dollars (\$ _____) are hereby levied upon all property subject to taxation within the Road District as that property is assessed and equalized, in order to meet and defray all the necessary expenses and liabilities of the Road District 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**

GENERAL ROAD FUND

ADMINISTRATION

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

TOTAL ADMINISTRATION: _____

MAINTENANCE

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

TOTAL MAINTENANCE: _____

TOTAL GENERAL ROAD FUND: _____

REF: General Road & Bridge Tax (605 ILCS 5/6-501 & 5/6-504)

AUDIT FUND

Contractual Services	_____
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TOTAL AUDIT FUND: _____

REF: Audit Tax (50 ILCS 310/1 & 310/9)

INSURANCE FUND

Personnel	_____
Contractual Services	_____

TOTAL INSURANCE FUND: _____

REF: Insurance Tax (745 ILCS 10/9-107)

**Amount
Levied**

ILLINOIS MUNICIPAL RETIREMENT FUND

Personnel _____

TOTAL IMRF FUND: _____

REF: IMRF Tax (40 ILCS 5/7-171)

SOCIAL SECURITY FUND

Personnel _____

TOTAL SOCIAL SECURITY FUND: _____

REF: Social Security Tax (40 ILCS 5/21-110 & 5/21-110.1)

PERMANENT ROAD FUND

Personnel _____

Contractual Services _____

Commodities _____

Other Expenditures _____

TOTAL PERMANENT ROAD FUND: _____

REF: Permanent Road Tax (605 ILCS 5/6-601)

**CONSTRUCTION OR REPAIR OF BRIDGES
AT JOINT EXPENSE OF COUNTY FUND**

Contractual Services _____

Capital Outlay _____

**TOTAL CONSTRUCTION OR REPAIR OF BRIDGES
AT JOINT EXPENSE OF COUNTY FUND:** _____

REF: Bridge-Joint Const. With County Tax (605 ILCS 5/6-508)

**Amount
Levied**

EQUIPMENT & BUILDING FUND

Contractual Services _____
Debt Service _____
Capital Outlay _____

TOTAL EQUIPMENT & BUILDING FUND: _____

REF: Equipment & Building Tax (605 ILCS 5/6-508.1)

_____ **FUND**

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

TOTAL _____ FUND: _____

REF: _____ Tax _____ ILCS _____

TAX LEVY SUMMARY

Road & Bridge Tax _____
Audit Tax _____
Insurance Tax _____
Illinois Municipal Retirement Tax _____
Social Security Tax _____
Permanent Road Tax _____
Bridge-Joint Construction _____
 With County Tax _____
Equipment & Building Tax _____
_____ Tax _____

TOTAL TAXES LEVIED: _____

Amount to be Levied was determined by the Highway Commissioner of

_____ Road District.

Highway Commissioner

SECTION 3: That the Town Clerk shall 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 the Board of Trustees does hereby certify that the amount levied herein is necessary to be raised by taxation for road purposes for _____ Road District.

SECTION 5: 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 6: 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.

BOARD OF TRUSTEES

AYE

NAY

ABSENT

Town Clerk

Chairman - Board of Trustees

CERTIFICATION OF TAX LEVY ORDINANCE

ROAD DISTRICT

The undersigned, duly elected, Chairman, Board of Trustees, _____
Township, _____ County, Illinois, does hereby certify that the attached
hereto is a true and correct copy of the Tax Levy Ordinance, of said Road District for the year 202_, as
as adopted this ____ day of _____, 202_.

This certification is made and filed pursuant to the requirements of (605 ILCS 5/6-501) and of behalf of
_____ Road District, _____ County,
Illinois. This certification must be filed by the last Tuesday in December.

Dated this ____ day of _____, 202_

Chairman - Board of Trustees

Filed this ____ day of _____, 202_

County Clerk

TRANSFER OF APPROPRIATION

ROAD DISTRICT

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

ROAD DISTRICT

PETITION FOR TAX LEVY INCREASE

I, _____ the undersigned Highway Commissioner of
_____ Road District, _____ County,
Illinois, do hereby request a majority of the Board of Trustees of said Township to give their written
consent to the making of a tax rate greater than .125 of the value as equalized by the Illinois Department of
Revenue for road purposes. I request your consent that there may be a rate of taxation for such purposes
over and above the rate of .125 percent of the value so assessed of _____ percent, and that you consent
that the total rate of taxation for such purposes to be _____ percent of such value as so equalized or
assessed in said Township for road purposes.

Dated this _____ day of _____, 202_

Highway Commissioner

NOTE: Illinois Highway Code provides that the rate shall not exceed .125 percent of the full, fair cash
value as equalized or assessed by the Illinois Department of Revenue unless the Board of Trustees
consents to a levy not to exceed .165 percent of the valuation as so equalized. Once approved by the
Board of Trustees, it becomes permanent until revoked by the board. (605 ILCS 5/6-501)

ROAD DISTRICT TREASURER'S ANNUAL REPORT

_____ **FUND**

To the Highway Commissioner, _____ Road District

_____ County, Illinois.

I, _____ Treasurer of _____ Road District,

_____ 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	_____
Interest Income	_____
Maintenance Fees	_____
Rental Income	_____
Miscellaneous Income	_____
_____	_____

TOTAL REVENUES: _____

EXPENDITURES

Administration	_____
Maintenance	_____
Bridges	_____
Equipment	_____
Building	_____
Audit	_____
Insurance	_____
Illinois Municipal Retirement	_____
Social Security	_____
_____	_____

TOTAL EXPENDITURES: _____

ENDING BALANCE _____, 202_ _____

ROAD DISTRICT TREASURER'S ANNUAL REPORT

_____ **FUND**

The treasurer shall present this report of itemized receipts and disbursements annually within 30 days after the end of the fiscal year to the Highway Commissioner of the district. This report is not required to be published in a newspaper. (605 ILCS 5/6-205)

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

Treasurer

HIGHWAY COMMISSIONER'S ANNUAL REPORT

_____ FUND

To the Board of Trustees, _____ Township _____

County, Illinois.

I, _____ Highway Commissioner of _____

Road District _____ 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	_____
Interest Income	_____
Maintenance Fees	_____
Rental Income	_____
Miscellaneous Income	_____
_____	_____

TOTAL REVENUES: _____

EXPENDITURES

Administration	_____
Maintenance	_____
Bridges	_____
Equipment	_____
Building	_____
Audit	_____
Insurance	_____
Illinois Municipal Retirement	_____
Social Security	_____
_____	_____

TOTAL EXPENDITURES: _____

ENDING BALANCE _____, 202_ _____

NOTICE OF PUBLIC HEARING

ROAD DISTRICT BUDGET

Notice is hereby given that a Tentative Budget and Appropriation Ordinance for the _____ Road District, _____ 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 the public hearing.

Dated this ____ day of _____, 202_

Supervisor

Clerk