

BUDGET & APPROPRIATION ORDINANCE

ROAD DISTRICT

ORDINANCE No. 2025-02

FILED

APR 09 2025

COUNTY CLERK

An ordinance appropriating for all road purposes for Taylorville

Road District, Christian County, Illinois, for the fiscal year beginning

April 1, 2025 and ending March 31, 2026.

BE IT ORDAINED by the Board of Trustees of Taylorville Township,

Christian 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

Taylorville Road District, be and the same are hereby appropriated for

road purposes of Taylorville Road District, Christian

County, Illinois, as hereafter specified for the fiscal year beginning April 1, 2025

and ending March 31, 2026.

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

Road & Bridge Fund

Permanent Road Fund

Insurance Fund

Joint Bridge Fund

IMRF Fund

Equipment & Building Fund

Social Security Fund

		<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Estimate</u>	<u>2025-2026</u> <u>Budgeted</u>
6	<u>GENERAL ROAD FUND</u>			
	<u>BEGINNING BALANCE</u> <u>April 1, 2025</u>	<u>904,836</u>	<u>950,800</u>	<u>865,718</u>
	<u>REVENUES</u>			
<u>311</u>	<u>Property Tax-Net</u>	<u>109,715</u>	<u>285,430</u>	<u>200,000</u>
<u>342</u>	<u>Replacement Tax</u>	<u>164,437</u>	<u>104,549</u>	<u>150,000</u>
<u>351</u>	<u>Court Fines</u>	<u>25</u>	<u>590</u>	<u>0</u>
<u>374</u>	<u>Maintenance Fees</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>381</u>	<u>Interest Income</u>	<u>25,832</u>	<u>27,016</u>	<u>10,000</u>
<u>382</u>	<u>Rental Income</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>389</u>	<u>Miscellaneous Income</u>	<u>1,483</u>	<u>0</u>	<u>0</u>
	<u>Income Forcemain Lines</u>	<u>0</u>	<u>0</u>	<u>50,000</u>
	<u>TOTAL REVENUES:</u>	<u>301,492</u>	<u>417,585</u>	<u>410,000</u>
	<u>TOTAL FUNDS AVAILABLE:</u>	<u>1,206,328</u>	<u>1,368,385</u>	<u>1,275,718</u>
	<u>EXPENDITURES</u>			
<u>6-11</u>	<u>Administration</u>	<u>30,826</u>	<u>207,526</u>	<u>300,000</u>
<u>6-45</u>	<u>Maintenance</u>	<u>160,260</u>	<u>359,582</u>	<u>400,000</u>
	<u>TOTAL EXPENDITURES:</u>	<u>191,086</u>	<u>567,108</u>	<u>700,000</u>
	<u>Contingencies</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>TOTAL APPROPRIATIONS:</u>	<u>191,086</u>	<u>567,108</u>	<u>700,000</u>
	<u>ENDING BALANCE</u> <u>March 31, 2026</u>	<u>1,015,241</u>	<u>801,277</u>	<u>575,718</u>

		2023-2024	2024-2025	2025-2026
		<u>Actual</u>	<u>Estimate</u>	<u>Budgeted</u>
6-11	<u>ADMINISTRATION</u>			
	<u>PERSONNEL</u>			
410	Salaries	0	0	0
451	Health Insurance	0	0	0
453	Unemployment Insurance	0	0	0
454	Worker's Compensation	0	0	0
461	Social Security Contribution	0	0	0
462	Medicare Contribution	0	0	0
463	Retirement Contribution	0	0	0
		-----	-----	-----
		0	0	0
	<u>CONTRACTUAL SERVICES</u>			
531	Accounting Service	0	0	0
533	Legal Service	0	0	0
551	Postage	0	0	0
552	Telephone	588	545	1,000
553	Publishing	0	0	0
554	Printing	0	0	0
562	Travel Expenses	0	0	0
563	Training	0	0	0
591	Liability Insurance	0	0	0
592	General Insurance	0	0	0
593	Risk Management Contribution	0	0	0
599	Contract Payment	0	0	0
		-----	-----	-----
		588	545	1,000
	<u>COMMODITIES</u>			
651	Office Supplies	0	0	0
	<u>CAPITAL OUTLAY</u>			
830	Equipment	0	0	0
	<u>OTHER EXPENDITURES</u>			
914	Municipal Replacement Tax	25,004	22,974	30,000
929	Miscellaneous Expense	5,233	0	5,000
		-----	-----	-----
		30,826	23,519	36,000
	TOTAL ADMINISTRATION:	<u>30,826</u>	<u>23,519</u>	<u>36,000</u>

		2023-2024	2024-2025	2025-2026
		<u>Actual</u>	<u>Estimate</u>	<u>Budgeted</u>
6-45	<u>MAINTENANCE</u>			
	<u>PERSONNEL</u>			
410	<u>Salaries</u>	96,736	86,730	100,000
451	<u>Health Insurance</u>	45,810	35,000	50,000
453	<u>Unemployment Insurance</u>	0	0	0
454	<u>Worker's Compensation</u>	0	0	0
461	<u>Social Security Contribution</u>	0	11,000	15,000
462	<u>Medicare Contribution</u>	0	0	0
463	<u>Retirement Contribution</u>	0	2,000	5,000
		<u>142,546</u>	<u>134,730</u>	<u>170,000</u>
	<u>CONTRACTUAL SERVICES</u>			
511	<u>Maintenance Service-Building</u>	0	0	6,000
512	<u>Maintenance Service-Equipment</u>	7,785	1,580	3,000
513	<u>Maintenance Service-Vehicle</u>	0	200	2,000
514	<u>Maintenance Service-Road</u>	(249)	310	2,000
516	<u>Maintenance Service-Snow Removal</u>	0	0	0
518	<u>Maintenance Service-Bridge</u>	0	0	0
532	<u>Engineering Service</u>	0	0	0
571	<u>Utilities</u>	0	11,000	12,000
	<u>Rentals</u>	0	0	0
594	<u>Contract Payment</u>	12,000	0	0
		<u>8,736</u>	<u>13,090</u>	<u>25,000</u>
	<u>COMMODITIES</u>			
611	<u>Maintenance Supplies-Building</u>	2,025	3,000	5,000
612	<u>Maintenance Supplies-Equipment</u>	6,625	1,000	15,000
613	<u>Maintenance Supplies-Vehicle</u>	0	0	0
614	<u>Maintenance Supplies-Road</u>	(488)	1,000	10,000
616	<u>Maintenance Supplies-Snow Removal</u>	0	0	0
618	<u>Maintenance Supplies-Bridge</u>	0	0	0
652	<u>Operating Supplies / Sewer lines</u>	0	0	5,000
655	<u>Gasoline</u>	0	0	0
656	<u>Diesel Fuel</u>	0	0	0
657	<u>Lubricants</u>	0	0	0
		<u>8,162</u>	<u>5,000</u>	<u>35,000</u>
	<u>CAPITAL OUTLAY</u>			
820	<u>Building</u>	0	0	0
830	<u>Vehicle</u>	0	0	0
840	<u>Equipment</u>	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
	<u>OTHER EXPENDITURES</u>			
929	<u>Miscellaneous Expense</u>	816	0	10,000
	<u>TOTAL MAINTENANCE:</u>	<u>160,260</u>	<u>152,820</u>	<u>240,000</u>

		<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Estimate</u>	<u>2025-2026</u> <u>Budgeted</u>
21	<u>AUDIT FUND</u>			
	<u>BEGINNING BALANCE</u> <u>April 1, 2025</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>REVENUES</u>			
311	Property Tax	<u>0</u>	<u>0</u>	<u>0</u>
381	Interest Income	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL REVENUES:	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL FUNDS AVAILABLE:	<u>0</u>	<u>0</u>	<u>0</u>
	<u>EXPENDITURES</u>			
	<u>CONTRACTUAL SERVICES</u>			
531	Accounting Service	<u>0</u>	<u>0</u>	<u>0</u>
	ENDING BALANCE <u>March 31, 2026</u>	<u>0</u>	<u>0</u>	<u>0</u>
22	<u>INSURANCE FUND</u>			
	<u>BEGINNING BALANCE</u> <u>April 1, 2025</u>	<u>92,813</u>	<u>105,294</u>	<u>118,214</u>
	<u>REVENUES</u>			
311	Property Tax	<u>23,075</u>	<u>32,917</u>	<u>25,000</u>
381	Interest Income	<u>0</u>	<u>0</u>	<u>0</u>
387	Dividend Income	<u>3,077</u>	<u>3,077</u>	<u>3,000</u>
	TOTAL REVENUES:	<u>26,152</u>	<u>35,994</u>	<u>28,000</u>
	TOTAL FUNDS AVAILABLE:	<u>118,965</u>	<u>141,288</u>	<u>146,214</u>
	<u>EXPENDITURES</u>			
	<u>PERSONNEL</u>			
453	Unemployment Insurance	<u>0</u>	<u>0</u>	<u>0</u>
	<u>CONTRACTUAL SERVICES</u>			
593	Risk Management Contribution	<u>21,157</u>	<u>21,157</u>	<u>30,000</u>
	TOTAL EXPEND/APPROPRIATION:	<u>21,157</u>	<u>21,157</u>	<u>30,000</u>
	ENDING BALANCE <u>March 31, 2026</u>	<u>97,808</u>	<u>120,131</u>	<u>116,214</u>

		<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Estimate</u>	<u>2025-2026</u> <u>Budgeted</u>
23	<u>ILLINOIS MUNICIPAL RETIREMENT FUND</u>			
	<u>BEGINNING BALANCE</u> <u>April 1, 2025</u>	<u>182,749</u>	<u>207,912</u>	<u>233,970</u>
	<u>REVENUES</u>			
<u>311</u>	<u>Property Tax</u>	<u>10,540</u>	<u>13,337</u>	<u>10,000</u>
<u>342</u>	<u>Replacement Tax</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>381</u>	<u>Interest Income</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>TOTAL REVENUES:</u>	<u>10,540</u>	<u>13,337</u>	<u>10,000</u>
	<u>TOTAL FUNDS AVAILABLE:</u>	<u>193,289</u>	<u>221,249</u>	<u>243,970</u>
	<u>PERSONNEL</u>			
<u>463</u>	<u>Retirement Contribution</u>	<u>1,771</u>	<u>2,000</u>	<u>20,000</u>
	<u>ENDING BALANCE</u> <u>March 31, 2026</u>	<u>191,517</u>	<u>219,249</u>	<u>223,970</u>
24	<u>SOCIAL SECURITY FUND</u>			
	<u>BEGINNING BALANCE</u> <u>April 1, 2025</u>	<u>121,782</u>	<u>130,774</u>	<u>141,648</u>
	<u>REVENUES</u>			
<u>311</u>	<u>Property Tax</u>	<u>10,538</u>	<u>10,594</u>	<u>10,000</u>
<u>342</u>	<u>Replacement Tax</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>381</u>	<u>Interest Income</u>	<u>259</u>	<u>504</u>	<u>300</u>
	<u>TOTAL REVENUES:</u>	<u>10,797</u>	<u>11,098</u>	<u>10,300</u>
	<u>TOTAL FUNDS AVAILABLE:</u>	<u>132,579</u>	<u>141,872</u>	<u>151,948</u>
	<u>EXPENDITURES</u>			
	<u>PERSONNEL</u>			
<u>461</u>	<u>Social Security Contribution</u>	<u>12,903</u>	<u>12,000</u>	<u>20,000</u>
<u>462</u>	<u>Medicare Contribution</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>TOTAL EXPEND/APPROPRIATION:</u>	<u>12,903</u>	<u>12,000</u>	<u>20,000</u>
	<u>ENDING BALANCE</u> <u>March 31, 2026</u>	<u>119,677</u>	<u>129,872</u>	<u>131,948</u>

		<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Estimate</u>	<u>2025-2026</u> <u>Budgeted</u>
25	<u>PERMANENT ROAD FUND</u>			
	<u>BEGINNING BALANCE</u> <u>April 1, 2025</u>	<u>427,495</u>	<u>405,441</u>	<u>449,440</u>
	<u>REVENUES</u>			
<u>311</u>	<u>Property Tax</u>	<u>178,008</u>	<u>182,048</u>	<u>180,000</u>
<u>381</u>	<u>Interest Income</u>	<u>11,362</u>	<u>12,275</u>	<u>5,000</u>
	<u>TOTAL REVENUES:</u>	<u>189,369</u>	<u>194,323</u>	<u>185,000</u>
	<u>TOTAL FUNDS AVAILABLE:</u>	<u>616,865</u>	<u>599,764</u>	<u>634,440</u>
	<u>EXPENDITURES</u>			
	<u>PERSONNEL</u>			
<u>410</u>	<u>Salaries</u>	<u>99,538</u>	<u>72,340</u>	<u>115,000</u>
	<u>CONTRACTUAL SERVICES</u>			
<u>514</u>	<u>Maintenance Service-Road</u>	<u>8,121</u>	<u>31,820</u>	<u>10,000</u>
<u>532</u>	<u>Engineering Service</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>594</u>	<u>Rentals</u>	<u>1,850</u>	<u>0</u>	<u>0</u>
		<u>109,509</u>	<u>31,820</u>	<u>125,000</u>
	<u>COMMODITIES</u>			
<u>614</u>	<u>Maintenance Supplies-Road</u>	<u>93,316</u>	<u>34,563</u>	<u>200,000</u>
<u>652</u>	<u>Operating Supplies</u>	<u>750</u>	<u>0</u>	<u>1,000</u>
<u>655</u>	<u>Gasoline</u>	<u>7,849</u>	<u>11,599</u>	<u>20,000</u>
<u>655</u>	<u>Diesel Fuel</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>655</u>	<u>Lubricants</u>	<u>0</u>	<u>0</u>	<u>0</u>
		<u>101,915</u>	<u>46,162</u>	<u>221,000</u>
	<u>OTHER EXPENDITURES</u>			
<u>929</u>	<u>Miscellaneous Expense</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>TOTAL EXPENDITURES:</u>	<u>111,885</u>	<u>150,323</u>	<u>346,000</u>
	<u>Contingencies</u>	<u>0</u>	<u>0</u>	<u>10,000</u>
	<u>TOTAL APPROPRIATIONS:</u>	<u>111,885</u>	<u>150,323</u>	<u>356,000</u>
	<u>ENDING BALANCE</u> <u>March 31, 2026</u>	<u>293,556</u>	<u>449,441</u>	<u>278,440</u>

		2023-2024 <u>Actual</u>	2024-2025 <u>Estimate</u>	2025-2026 <u>Budgeted</u>
26	CONSTRUCTION-REPAIR OF BRIDGES AT JOINT EXPENSE OF COUNTY FUND			
	<u>BEGINNING BALANCE</u> <u>April 1, 2025</u>	<u>146,425</u>	<u>542,754</u>	<u>609,285</u>
	<u>REVENUES</u>			
311	<u>Property Tax</u>	<u>55,163</u>	<u>55,482</u>	<u>50,000</u>
381	<u>Interest Income</u>	<u>2,157</u>	<u>11,049</u>	<u>5,000</u>
	<u>CD/Savings</u>	<u>239,812</u>	<u>0</u>	<u>111,443</u>
	<u>TOTAL REVENUES:</u>	<u>297,131</u>	<u>66,531</u>	<u>166,443</u>
	<u>TOTAL FUNDS AVAILABLE:</u>	<u>443,559</u>	<u>609,285</u>	<u>775,728</u>
	<u>CONTRACTUAL SERVICES</u>			
518	<u>Maintenance Service-Bridge</u>	<u>0</u>	<u>0</u>	<u>100,000</u>
518	<u>Maintenance Service-Bridge</u>	<u>0</u>	<u>0</u>	<u>0</u>
		<u>0</u>	<u>0</u>	<u>100,000</u>
	<u>CAPITAL OUTLAY</u>			
890	<u>Improvement-Bridge</u>	<u>0</u>	<u>0</u>	<u>200,000</u>
890	<u>Improvement-Bridge</u>	<u>0</u>	<u>0</u>	<u>400,000</u>
		<u>0</u>	<u>0</u>	<u>600,000</u>
	<u>TOTAL EXPENDITURES:</u>	<u>0</u>	<u>0</u>	<u>600,000</u>
	<u>Contingencies</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>TOTAL APPROPRIATIONS:</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>ENDING BALANCE</u> <u>March 31, 2026</u>	<u>443,556</u>	<u>609,285</u>	<u>175,728</u>

27 **EQUIPMENT & BUILDING FUND**

	<u>BEGINNING BALANCE</u>	<u>April 1, 2025</u>	<u>488,296</u>	<u>449,376</u>	<u>451,578</u>
	<u>REVENUES</u>				
<u>311</u>	<u>Property Tax</u>		<u>71,207</u>	<u>73,124</u>	<u>65,000</u>
<u>381</u>	<u>Interest Income</u>		<u>2,335</u>	<u>2,773</u>	<u>2,200</u>
	<u>TOTAL REVENUES:</u>		<u>73,542</u>	<u>75,897</u>	<u>67,200</u>
	<u>TOTAL FUNDS AVAILABLE:</u>		<u>561,838</u>	<u>525,273</u>	<u>518,778</u>
	<u>CONTRACTUAL SERVICES</u>				
<u>599</u>	<u>Contract Payment</u>		<u>1,786</u>	<u>0</u>	<u>0</u>
	<u>DEBT SERVICE</u>				
<u>710</u>	<u>Principal Payment</u>		<u>0</u>	<u>0</u>	<u>0</u>
<u>720</u>	<u>Interest Expense</u>		<u>0</u>	<u>0</u>	<u>0</u>
			<u>0</u>	<u>0</u>	<u>0</u>
	<u>CAPITAL OUTLAY</u>				
<u>820</u>	<u>Building</u>		<u>75,676</u>	<u>6,800</u>	<u>150,000</u>
<u>830</u>	<u>Equipment</u>		<u>35,000</u>	<u>67,000</u>	<u>200,000</u>
<u>840</u>	<u>Vehicle</u>		<u>0</u>	<u>0</u>	<u>0</u>
			<u>110,676</u>	<u>73,800</u>	<u>350,000</u>
	<u>TOTAL EXPEND/APPROPRIATION:</u>		<u>112,461</u>	<u>73,800</u>	<u>350,000</u>
	<u>ENDING BALANCE</u>	<u>March 31, 2026</u>	<u>449,376</u>	<u>451,473</u>	<u>168,778</u>

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

<u>6</u>	<u>General Road Fund</u>	<u>976,000</u>
<u>21</u>	<u>Audit Fund</u>	<u>0</u>
<u>22</u>	<u>Insurance Fund</u>	<u>30,000</u>
<u>23</u>	<u>Illinois Municipal Retirement Fund</u>	<u>20,000</u>
<u>24</u>	<u>Social Security Fund</u>	<u>20,000</u>
<u>25</u>	<u>Permanent Road Fund</u>	<u>356,000</u>
<u>26</u>	<u>Construction or Repair of Bridges at Joint Expense of County Fund</u>	<u>600,000</u>
<u>27</u>	<u>Equipment & Building Fund</u>	<u>350,000</u>
	<u>TOTAL APPROPRIATIONS:</u>	<u>2,352,000</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 particular amounts stated for each fund respectively in Section 2 constituting the total appropriations in the amounts of Two Million Three Hundred Fifty-Two Thousand Dollars (\$ 2,352,000.00) for the fiscal year beginning April 1, 2025 and ending March 31, 2026.


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 8th day of April, 2025 pursuant to a roll call vote by the
Board of Trustees of Taylorville Township,
Christian County, Illinois.

<u>BOARD OF TRUSTEES</u>	<u>AYE</u>	<u>NAY</u>	<u>ABSENT</u>
<u>Pat Kretzer</u>	<u>✓</u>	<u>_____</u>	<u>_____</u>
<u>Bev Graham</u>	<u>✓</u>	<u>_____</u>	<u>_____</u>
<u>Kay Frevert</u>	<u>_____</u>	<u>_____</u>	<u>✓</u>
<u>Glen Berry</u>	<u>✓</u>	<u>_____</u>	<u>_____</u>
<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>


Town Clerk


Chairman

CERTIFICATION OF BUDGET & APPROPRIATION ORDINANCE

ROAD DISTRICT

The undersigned, duly elected, qualified and acting Clerk, of Taylorville
Township, Christian 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 April 1, 2025 and ending March 31, 2026,
as adopted this 8th day of April, 2025.

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

Dated this 9th day of April, 2025

Kathleen R. Cooney
Town Clerk

Filed this 9th day of April, 2025

Jodie L. Badman
County Clerk

CERTIFIED ESTIMATE OF REVENUES BY SOURCE

ROAD DISTRICT

The undersigned, Supervisor, Chief Fiscal Officer, of Taylorville

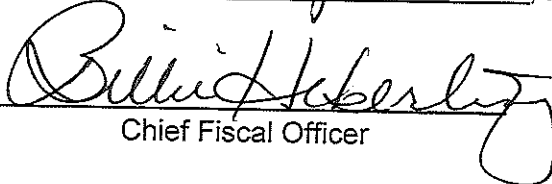
Township, Christian County, Illinois, does hereby certify that the estimate

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.

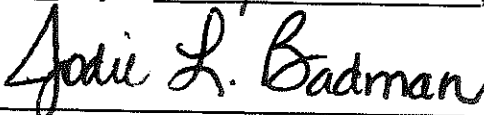
This certification is made and filed pursuant to the requirements of (35 ILCS 200/18-50) and on behalf of Taylorville Road District, Christian

County, Illinois. This certification must be filed within 30 days after the adoption of the Budget & Appropriation Ordinance.

Dated this 8th day of April, 2025


Chief Fiscal Officer

Filed this 9th day of April, 2025


County Clerk