

**SAMPLE TOWNSHIP REPORT FOR COMPLIANCE WITH DECENNIAL
COMMITTEES ON LOCAL GOVERNMENT EFFICIENCY ACT
(For Townships and Road District JOINT REPORT Only)**

I. Unit of government submitting this report:

Name of Township: Union Township & Union Township Road District

Note: Any local government that levies a tax, other than a municipality or county must file this report. For Road Districts in counties with populations of less than 400,000 the highway commissioner may form a joint committee to prepare one combined report. See 50 ILCS 70/10(b-5).

II. Information about our Township

- A. We are located in Effingham County. There are 15 townships in our county.
- B. The population of our Township is 800, as of the 2020 census.
- C. We have 5 employees of the Township (not including elected officials).
- D. We have 2 part time employees in our Road District (not including elected officials).
- E. Our annual budget for 2023 is: \$177,904.
- F. Our Township's equalized assessed valuation for 2023 is \$18,099,700.

III. Information about Our Committee

A. Committee Members:

Township Supervisor Robert Klingler

Township Highway Commissioner Brad Garbe

Township Trustee Douglas VanMatre

Township Trustee Darrel Gressel

Township Trustee Steve Klingler

Township Trustee Douglas Hewkin

Township Resident (Supervisor Appointment) Jim Macklin

Township Resident (Supervisor Appointment) Vicky Storm

Township Resident (Highway Comm. Appointment) Charlie McWhorter

A. Our Township offers the following services and programs: (List programs like general assistance, youth programs, senior programs, community programs, LIHEAP, etc.) General Assistance needs allowance.

B. Other services/programs we could possibly provide:

V. Social Service Agreements

A. We partner with the following not for profits to offer social services (list all):

Entity:

Services Provided:

- 1.
- 2.
- 3.
- 4.
- 5.

B. Our residents have benefitted from these agreements in the following ways:

C. We have considered possibly offering the following social services or the following additional potential partnerships:

VI. Awards and Recognitions

Our Township has received the following awards, distinctions, and recognitions: (List all).

VII. Intergovernmental Agreements

A. We partner with, or have Intergovernmental Agreements, with the following other Governments (List all):

Entity: Watson Township

Services Offered: share tax assessor

B. Our Township's efficiency has increased through intergovernmental cooperation in the following way (list cost savings, avoiding duplicated services, etc.): We have cut the cost in half by sharing the same tax assessor.

VIII. Review of Laws, Township Policies, Township Rules and Procedures, Township Training Materials, and other Documents

We have reviewed the following, non-exhaustive list of laws, policies, training materials, and other documents applicable to the Township to evaluate our compliance and to determine if any of the foregoing should be amended.

- ☒ State laws applicable to Townships, including, but not limited to the Township Code (60 ILCS)
- ☒ Illinois Open Meetings Act (5 ILCS 120)
- ☒ Policy on public comment
- ☒ Designation of OMA officer (5 ILCS 120/1.05(a))
- ☒ All of Elected Officials have completed OMA Training (5 ILCS 120/1.05(b))
- ☒ Schedule of All Township Regular Meetings for Calendar or Fiscal Year (5 ILCS 120/2.03)
- ☒ Illinois Freedom of Information Act (5 ILCS 140)
- ☒ Designation of FOIA officer (5 ILCS 140/3.5(a))
- ☒ FOIA Officer Training (5 ILCS 140/3.5(b))
- ☒ Computation and Retention of FOIA Requests (5 ILCS 140/3.5(a))
- ☒ Posting Other Required FOIA Information (5 ILCS 140/4(a); 5 ILCS 140/4(b))
- ☒ List of Types or Categories of FOIA Records under Township's Control (5 ILCS 140/5)
- ☒ Periodic Meetings to Review Closed Meeting Minutes (5 ILCS 120/2.06(d))
- ☒ IMRF Total Compensation Postings (5 ILCS 120/7.3)
- ☒ Designation of Whistleblower Auditing Official (50 ILCS 105/4.1)
- ☒ All of our Elected Officials have filed statement of economic interests (5 ILCS 420/4A-101; 5 ILCS 420/4A-101.5)
- ☒ Sexual harassment prevention training (775 ILCS 5/2-109(c))
- ☒ Our Intergovernmental Agreements

X Our Social Service Agreements or Contracts

 X Our budget and financial documents

 X State Ethics Laws, including, but not limited to the State Officials and Employees Ethics Act (5 ILCS 430/1-1)

 X Reports on government efficiency, including “Local Government Efficiency and Size in Illinois: Counting Tax Revenues, Not Governments” by Wendell Cox (2016); “Local Democracy and Townships in the Chicagoland Area,” by Wendell Cox, (January 2012).

 Others (List Below or Attach):

- IX. What Have We Done Well? (List any budget/levy freezes or reductions in the past decade; list new programs or services offered to residents over the past decade; list any ethics ordinances adopted; timely FOIA compliance; responsiveness to public; list any new intergovernmental agreements or social services offered; list any increase in number of township residents served, etc.) levy has not increased, budget is conservative, listen to any citizens of our township whom might have questions or concerns, have formed intergovernmental agreements to save tax payers money.
- X. What Inefficiencies Did We Identify/What Are our Next Steps?
Absent board members
- XI. What Can We Do Better or More Efficiently?
Make sure that every board member be present at meetings and communicate upcoming issues or problems that arise between meetings.
- XII. Studies on Governmental Efficiencies

In preparing this report, we reviewed several studies on local government efficiency. These studies show that:

- The average local government in Illinois serves 1800 residents compared to the national median of 2850 individuals
- Most townships in Illinois have no bonded indebtedness. Together with road districts they are an integral element of local democracy. Township expenditures have grown at a lower rate than those of any other level of government since 1992.
- Townships have lower labor costs and employ mostly part time employees.

- XIII. Our committee’s recommendations regarding Increased Accountability and Efficiency: Make sure to post all closed meeting minutes and or other agenda items.

Note: This Report must be filed with your County no later than 18 months after your first committee meeting.

Submitted by: Robert J. Kling
Chairman, Decentral Efficiency Committee of Union Township

Date: 4/09/2024

Note: Per 50 ILCS 70/10(b), the committee membership must include all the elected or appointed members of the township board (Supervisor and Trustees) and two residents appointed by the Supervisor. The residents can be the Assessor, Clerk or Collector, if you have one, or other residents of the Township, but these officials are not required to be on this Committee. The Supervisor may appoint more than two residents if deemed appropriate.

B. Dates that our Committee Met (50 ILCS 70/20)

First (Organizational) Meeting
(must occur prior to June 10, 2023): May 8th, 2023

Second Meeting: July 10th, 2023

Third Meeting: April 9th, 2024

Additional Meetings (List All): ___N/A___, 2023

**EACH OF THESE SECTIONS ARE TO BE COMPLETED SEPARATLEY BY
THE ROAD DISTRICT AND THE TOWNSHIP AND INCLUDED AS TWO
PARTS OF THE SUBMITTED REPORT**

IV. Programs Offered by our Township. (Union Township Road District)

A. Our Township offers the following services and programs: (List programs like general assistance, youth programs, senior programs, community programs, LIHEAP, etc.)

B. Other services/programs we could possibly provide:

V. Social Service Agreements

A. We partner with the following not for profits to offer social services (list all):

Entity:

Services Provided:

- 1.
- 2.
- 3.
- 4.
- 5.

B. Our residents have benefitted from these agreements in the following ways:

C. We have considered possibly offering the following social services or the following additional potential partnerships:

VI. Awards and Recognitions

Our Township has received the following awards, distinctions, and recognitions: (List all).

VII. Intergovernmental Agreements

A. We partner with, or have Intergovernmental Agreements, with the following other Governments (List all):

Entity: Banner Township , Douglas Township, Mound Township, Effingham County Highway Department

Services Offered: maintenance work

B. Our Township's efficiency has increased through intergovernmental cooperation in the following way (list cost savings, avoiding duplicated services, etc.): We have cut the cost by working with other townships by saving around \$ 20,000.

VIII. Review of Laws, Township Policies, Township Rules and Procedures, Township Training Materials, and other Documents

We have reviewed the following, non-exhaustive list of laws, policies, training materials, and other documents applicable to the Township to evaluate our compliance and to determine if any of the foregoing should be amended.

- ☒ State laws applicable to Townships, including, but not limited to the Township Code (60 ILCS)
- ☒ Illinois Open Meetings Act (5 ILCS 120)
- ☒ Policy on public comment
- ☒ Designation of OMA officer (5 ILCS 120/1.05(a))
- ☒ All of Elected Officials have completed OMA Training (5 ILCS 120/1.05(b))
- ☒ Schedule of All Township Regular Meetings for Calendar or Fiscal Year (5 ILCS 120/2.03)
- ☒ Illinois Freedom of Information Act (5 ILCS 140)
- ☒ Designation of FOIA officer (5 ILCS 140/3.5(a))
- ☒ FOIA Officer Training (5 ILCS 140/3.5(b))
- ☒ Computation and Retention of FOIA Requests (5 ILCS 140/3.5(a))
- ☒ Posting Other Required FOIA Information (5 ILCS 140/4(a); 5 ILCS 140/4(b))
- ☒ List of Types or Categories of FOIA Records under Township's Control (5 ILCS 140/5)
- ☒ Periodic Meetings to Review Closed Meeting Minutes (5 ILCS 120/2.06(d))
- ☒ IMRF Total Compensation Postings (5 ILCS 120/7.3)
- ☒ Designation of Whistleblower Auditing Official (50 ILCS 105/4.1)
- ☒ All of our Elected Officials have filed statement of economic interests (5 ILCS 420/4A-101; 5 ILCS 420/4A-101.5)
- ☒ Sexual harassment prevention training (775 ILCS 5/2-109(c))

☒ Our Intergovernmental Agreements

☒ Our Social Service Agreements or Contracts

☒ Our budget and financial documents

☒ State Ethics Laws, including, but not limited to the State Officials and Employees Ethics Act (5 ILCS 430/1-1)

☒ Reports on government efficiency, including "Local Government Efficiency and Size in Illinois: Counting Tax Revenues, Not Governments" by Wendell Cox (2016); "Local Democracy and Townships in the Chicagoland Area," by Wendell Cox, (January 2012).

☐ Others (List Below or Attach):

- IX. What Have We Done Well? (List any budget/levy freezes or reductions in the past decade; list new programs or services offered to residents over the past decade; list any ethics ordinances adopted; timely FOIA compliance; responsiveness to public; list any new intergovernmental agreements or social services offered; list any increase in number of township residents served, etc.) levy has not increased, budget is conservative, listen to any citizens of our township whom might have questions or concerns, have formed intergovernmental agreements to save tax payers money. We have saved the road district \$20,000 dollars by working with other entities. We managed to make tax payer money go farther and still keeping roads in check,
- X. What Inefficiencies Did We Identify/What Are our Next Steps?
We need to upgrade some of the road district equipment. We have been slowly transitioning our older equipment to more up to date equipment, solely to save on maintenance cost and replacement parts on existing equipment.
- XI. What Can We Do Better or More Efficiently?
We try to make the most of the dollars spent on road maintenance, equipment, and serving our citizens whom come forward if a problem arises or an obstruction would block a roadway during a storm or unfortunate circumstance.
- XII. Studies on Governmental Efficiencies

In preparing this report, we reviewed several studies on local government efficiency. These studies show that:

- The average local government in Illinois serves 1800 residents compared to the national median of 2850 individuals

- Most townships in Illinois have no bonded indebtedness. Together with road districts they are an integral element of local democracy. Township expenditures have grown at a lower rate than those of any other level of government since 1992.
- Townships have lower labor costs and employ mostly part time employees.

XIII. Our committee's recommendations regarding Increased Accountability and Efficiency: We do not waste money on equipment that won't be beneficial to the road district. Any decisions made regarding an upcoming purchase will be made by the board as a whole and with serious discussion and will be in the budget for that year.

Note: This Report must be filed with your County no later than 18 months after your first committee meeting.

Submitted by: 
Chairman, Decennial Efficiency Committee of Union Township Road District
Date: 4/09/2024

Intergovernmental
Agreements for seal coat
And maintenance work
amongst the Effingham County
Highway Department and
several Townships

**2023 INTERGOVERNMENTAL AGREEMENT
FOR SEAL COAT MAINTENANCE WORK AMONGST THE EFFINGHAM COUNTY HIGHWAY
DEPARTMENT AND SEVERAL TOWNSHIPS**

Purpose:

For the purpose of performing maintenance, primarily seal coat work, to public roadways in Effingham County, the undersigned agencies represented by the official statutorily responsible, or assigned that responsibility by their respective governing board, do hereby enter into this agreement. Cooperative intergovernmental agreements amongst agencies are permitted per 605 ILCS 5/9-101. This agreement is to ensure that fair and equitable treatment is enjoyed by all parties.

Control of Work:

Each agency is completely responsible for all work performed in their jurisdiction, including but not limited to the following; ordering and payment of all materials necessary, type of materials used, application rates, equipment and labor needed from other cooperating agencies, scheduling of work, safety, qualifications of personnel, etc. (reminder: No work will be allowed along private roads or lanes.)


Compensation:

The goal is that the value of work each agency does for each other is equal and no payment is required. However, if the value of work performed by one agency for another agency is not equal to the value of work received, payment shall be made as necessary. If the value is minimal, agencies may agree to carry that balance forward to the following year.

Effingham County will track the work performed in each participating jurisdiction. Equipment rates shall follow the MFT equipment rental rates (attached). For the purposes of this agreement, all labor (county and township) shall be equal, regardless if truck driver, laborer, or operator. For the purpose of calculations, labor will be considered \$28 per hour.

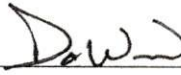
This agreement shall remain in effect until December 31, 2023.

Banner Township Road District

Signed: 
Jacob Hermann
PRINT NAME


Banner Highway Commissioner

Douglas Township Road District

Signed: 
Dan Will
PRINT NAME

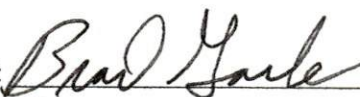
Douglas Highway Commissioner

Mound Township Road District

Signed: 
Rodney Schutte
PRINT NAME

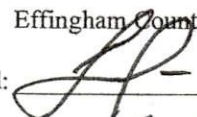
Mound Highway Commissioner

Union Township Road District

Signed: 
Brad Garbe
PRINT NAME

Union Highway Commissioner

Effingham County Highway

Signed: 
GREG KOESTER
PRINT NAME

County Engineer

Union Township

Levy/Budget

Information

TAX LEVY ORDINANCE

TOWNSHIP

ORDINANCE No. _____

FILED

DEC 12 2023

Michelle Koehn
COUNTY CLERK AND RECORDER
EFFINGHAM COUNTY, ILLINOIS

An ordinance levying taxes for all town purposes for Union Township,

Effingham County, Illinois, for the tax year 2023, collectable in 2024.

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

Effingham County, Illinois, as follows:

SECTION 1: That the sum of forty seven thousand seven hundred
sixty six dollars + $\frac{00}{100}$ Dollars (\$ 47,766.00) 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:

General Fund, Cemetery Fund,
Insurance Fund, _____,
Social Security Fund, _____,
IMRF Fund, _____,

for the year 2024.

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

**Amount
Levied**

GENERAL TOWN FUND

ADMINISTRATION

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

TOTAL ADMINISTRATION:

\$ 34,534.63

ASSESSOR

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

TOTAL ASSESSOR:

CEMETERY

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

TOTAL CEMETERY:

\$ 4,888.55

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

TOTAL _____:

TOTAL GENERAL TOWN FUND:

\$ 39,190.84

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

**Amount
Levied**

AUDIT FUND

Contractual Services _____

TOTAL AUDIT FUND:

- 0 -

REF: Audit Tax 50 ILCS 310/9

INSURANCE FUND

Personnel _____

Contractual Services _____

TOTAL INSURANCE FUND:

\$ 5,126.96

REF: Insurance Tax 745 ILCS 10/9-107

ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)

Personnel _____

TOTAL IMRF FUND:

\$ 995.26

REF: IMRF Tax 40 ILCS 5/7-171

SOCIAL SECURITY FUND

Personnel _____

TOTAL SOCIAL SECURITY FUND:

\$ 2,220.60

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

CEMETERY FUND

Personnel _____

Contractual Services _____

Commodities _____

Capital Outlay _____

Other Expenditures _____

TOTAL CEMETERY FUND

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: - 0 -

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	

\$ 34,534.63
- 0 -
\$ 5,126.96
\$ 995.26
\$ 2,220.60
- 0 -
\$ 4,888.55

TOTAL TAXES LEVIED:

\$ 47,766.00

SECTION 3: That the Town Clerk shall make and file with the County Clerk of said County of

Effingham, 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 11th day of December, 2023, pursuant to a roll call vote by the Board of Trustees of Union Township, Effingham County, Illinois.

BOARD OF TRUSTEES

[Signature]
David Gressel
[Signature]

AYE

✓

✓

✓

NAY

ABSENT

FILED

DEC 12 2023

Michelle Koeborn
COUNTY CLERK AND RECORDER
EFFINGHAM COUNTY, ILLINOIS

[Signature]
Town Clerk

[Signature]
Chairman - Board of Trustees

CERTIFICATION OF TAX LEVY ORDINANCE

TOWNSHIP

The undersigned, duly elected, qualified and acting Clerk of Union
Township, Effingham 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 2024, as
adopted this 11th day of December, 2023.

This certification is made and filed pursuant to the requirements of (60 ILCS 1/75-20) and on behalf of
Union Township, Effingham County, Illinois.
This certification must be filed by the last Tuesday in December.

Date this 11th day of December, 2023

Nicky Storm
Town Clerk

Filed this _____ day of _____, 202__

County Clerk

FILED

DEC 12 2023

Michelle Kachmann
COUNTY CLERK AND RECORDER
EFFINGHAM COUNTY, ILLINOIS

COPY

Note: The following certificate is only a suggested format. The county clerk may require a different certificate to be signed by the presiding officer of the taxing district certifying compliance with the Truth in Taxation law or that the law is inapplicable.

I, the undersigned, hereby certify that I am the presiding officer of Union
Township (Legal Name of Taxing District), and as such presiding
officer I certify that the levy ordinance, a copy of which is attached, was adopted
pursuant to, and in all respects in compliance with the provisions of Section 18-60
through 18-85 of the "Truth in Taxation" law.

FILED

DEC 12 2023

Check One of the Choices Below

Michelle Koeborn
COUNTY CLERK AND RECORDER
EFFINGHAM COUNTY, ILLINOIS

- ☐ 1) The taxing district published a notice in the newspaper and conducted a hearing meeting the requirements of the Truth in Taxation Law.
- ☒ 2) The taxing district's aggregate levy did not exceed a 5% increase over the prior year's extension. Therefore, a notice and a hearing were not necessary.
- ☐ 3) The proposed aggregate levy did not exceed a 5% increase over the prior year's extension. Therefore, a hearing was not held. The adopted aggregate tax levy exceeded 5% of the prior year's extension and a notice was published within 15 days of its adoption in accordance with the Truth in Taxation Law.
- ☐ 4) The adopted levy exceeded the amount stated in the published notice. A second notice was published within 15 days of the adoption in accordance with the Truth in Taxation Law.

Date 12-11-2023

Presiding Officer *Robert J. Kijewski*

BUDGET & APPROPRIATION ORDINANCE

TOWNSHIP

ORDINANCE No. ____

FILED

DEC 12 2023

An ordinance appropriating for all town purposes for

UnionMichelle Koehn
COUNTY CLERK AND RECORDER
EFFINGHAM COUNTY, ILLINOISTownship, Effingham County, Illinois, for the fiscal year beginningJanuary, 2024 and ending December, 2024.

BE IT ORDAINED by the Board of Trustees of

Union

Township,

Effingham

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

Union

Township, be and the same are hereby appropriated for the

town purposes of

UnionTownship, Effingham

County, Illinois, as hereinafter specified for the fiscal year beginning

January, 2024and ending December, 2024.

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

General Road FundCemetery FundInsurance FundGeneral Assistance FundSocial Security FundIMRF Fund

		<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>
1	<u>GENERAL TOWN FUND</u>			
	BEGINNING BALANCE _____ 202	_____	_____	_____
	<u>REVENUES</u>			
311	Property Tax	_____	_____	_____
342	Replacement Tax	_____	_____	_____
381	Interest Income	_____	_____	_____
382	Rental Income	_____	_____	_____
389	Miscellaneous Income	_____	_____	_____
		_____	_____	_____
	TOTAL REVENUES:	_____	_____	_____
	TOTAL FUNDS AVAILABLE:	_____	_____	_____
	<u>EXPENDITURES</u>			
1-11	Administration	_____	_____	<u>43,370.36</u>
1-12	Assessor	_____	_____	_____
1-13	Cemetery	_____	_____	<u>5,100.00</u>
		_____	_____	_____
	TOTAL EXPENDITURES:	_____	_____	<u>48,470.36</u>
	Contingencies	_____	_____	_____
	TOTAL APPROPRIATIONS:	_____	_____	<u>48,470.36</u>
	ENDING BALANCE _____ 202	_____	_____	_____

1-11 <u>ADMINISTRATION</u>		2020-2021 <u>Actual</u>	2021-2022 <u>Actual</u>	2022-2023 <u>Budgeted</u>
<u>PERSONNEL</u>				
410	Salaries			29,820.00
451	Health Insurance			
453	Unemployment Insurance			
454	Worker's Compensation			
461	Social Security Contribution			1,827.59
462	Medicare Contribution			
463	Retirement Contribution			
<u>CONTRACTUAL SERVICES</u>				
511	Maintenance Service-Building			5,150.00
512	Maintenance Service-Equipment			
531	Accounting Service			2,274.80
533	Legal Service			
551	Postage			126.00
552	Telephone			
553	Publishing			277.08
554	Printing			
561	Dues			363.28
562	Travel Expenses			
563	Training			
571	Utilities			857.61
591	Liability Insurance			
592	General Insurance			
593	Risk Management Contribution			2,374.00
599	Contract Payment			
<u>COMMODITIES</u>				
651	Office Supplies			200.00
652	Operating Supplies			
<u>CAPITAL OUTLAY</u>				
820	Building			
830	Equipment			
<u>OTHER EXPENDITURES</u>				
929	Miscellaneous Expense			
912	Cemetery Replacement Tax			
913	Library Replacement Tax			
TOTAL ADMINISTRATION:				43,370.36

		2020-2021	2021-2022	2022-2023
		<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>
1-12	<u>ASSESSOR</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>			
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	_____	_____	_____
		_____	_____	_____
	<u>COMMODITIES</u>			
651	Office Supplies	_____	_____	_____
	<u>CAPITAL OUTLAY</u>			
830	Equipment	_____	_____	_____
840	Vehicle	_____	_____	_____
		_____	_____	_____
	<u>OTHER EXPENDITURES</u>			
929	Miscellaneous Expense	_____	_____	_____
	TOTAL ASSESSOR:	_____	_____	_____

		2020-2021	2021-2022	2022-2023
1-13	<u>CEMETERY</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	_____	_____	_____
517	Maintenance Service-Grounds	_____	_____	<u>5,100.00</u>
549	Other Professional Services	_____	_____	_____
594	Rentals	_____	_____	_____
599	Contract Payment	_____	_____	_____
		_____	_____	_____
	<u>COMMODITIES</u>			
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	_____	_____	_____
		_____	_____	_____
	<u>CAPITAL OUTLAY</u>			
810	Land	_____	_____	_____
830	Equipment	_____	_____	_____
840	Vehicie	_____	_____	_____
		_____	_____	_____
	<u>OTHER EXPENDITURES</u>			
929	Miscellaneous Expense	_____	_____	_____
		_____	_____	_____
	TOTAL CEMETERY	_____	_____	<u>5,100.00</u>

			2020-2021 <u>Actual</u>	2021-2022 <u>Actual</u>	2022-2023 <u>Budgeted</u>
11	<u>AUDIT FUND</u>				
	BEGINNING BALANCE	_____ 202__	_____	_____	_____
	<u>REVENUES</u>				
311	Property Tax		_____	_____	_____
381	Interest Income		_____	_____	_____
			_____	_____	_____
	TOTAL REVENUES:		_____	_____	_____
	TOTAL FUNDS AVAILABLE:		_____	_____	<u>-0-</u>
	<u>CONTRACTUAL SERVICES</u>				
531	Accounting Service		_____	_____	_____
	ENDING BALANCE	_____ 202__	_____	_____	_____
12	<u>INSURANCE FUND</u>				
	BEGINNING BALANCE	_____ 202__	_____	_____	<u>4,219.57</u>
	<u>REVENUES</u>				
311	Property Tax		_____	_____	_____
381	Interest Income		_____	_____	_____
387	Dividend Income		_____	_____	_____
			_____	_____	_____
	TOTAL REVENUES:		_____	_____	_____
	TOTAL FUNDS AVAILABLE:		_____	_____	<u>4,219.57</u>
	<u>EXPENDITURES</u>				
	<u>PERSONNEL</u>				
453	Unemployment Insurance		_____	_____	_____
454	Worker's Compensation		_____	_____	_____
			_____	_____	_____
	<u>CONTRACTUAL SERVICES</u>				
591	Liability Insurance		_____	_____	_____
592	General Insurance		_____	_____	_____
593	Risk Management Contribution		_____	_____	<u>2,374.00</u>
			_____	_____	_____
	TOTAL EXPEND/APPROPRIATION:		_____	_____	<u>6,593.57</u>
	ENDING BALANCE	_____ 202__	_____	_____	_____

		2020-2021	2021-2022	2022-2023
		<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>
13	<u>ILLINOIS MUNICIPAL RETIREMENT FUND</u>			
	BEGINNING BALANCE _____ 202__	_____	_____	<u>1,749.68</u>
	<u>REVENUES</u>			
311	Property Tax	_____	_____	_____
342	Replacement Tax	_____	_____	_____
381	Interest Income	_____	_____	_____
	TOTAL REVENUES:	_____	_____	_____
	TOTAL FUNDS AVAILABLE:	_____	_____	<u>1,749.68</u>
	<u>EXPENDITURES</u>			
	<u>PERSONNEL</u>			
463	Retirement Contribution	_____	_____	_____
	ENDING BALANCE _____ 202__	_____	_____	_____
14	<u>SOCIAL SECURITY FUND</u>			
	BEGINNING BALANCE _____ 202__	_____	_____	<u>1,827.59</u>
	<u>REVENUES</u>			
311	Property Tax	_____	_____	_____
342	Replacement Tax	_____	_____	_____
381	Interest Income	_____	_____	_____
	TOTAL REVENUES:	_____	_____	_____
	TOTAL FUNDS AVAILABLE:	_____	_____	<u>1,827.59</u>
	<u>EXPENDITURES</u>			
	<u>PERSONNEL</u>			
461	Social Security Contribution	_____	_____	_____
462	Medicare Contribution	_____	_____	_____
	TOTAL EXPEND/APPROPRIATION:	_____	_____	<u>3,577.27</u>
	ENDING BALANCE _____ 202__	_____	_____	_____

		2020-2021	2021-2022	2022-2023
		<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>
15	<u>GENERAL ASSISTANCE FUND</u>			
	BEGINNING BALANCE _____ 202__	_____	_____	<u>4,000.00</u>
	<u>REVENUES</u>			
311	Property Tax	_____	_____	_____
347	Grants-State	_____	_____	_____
381	Interest Income	_____	_____	_____
	TOTAL REVENUES:	_____	_____	<u>-0-</u>
	TOTAL FUNDS AVAILABLE:	_____	_____	<u>4,000.00</u>
	<u>EXPENDITURES</u>			
15-11	Administration	_____	_____	<u>590.00</u>
15-31	Home Relief	_____	_____	_____
	TOTAL EXPENDITURES:	_____	_____	_____
	Contingencies	_____	_____	<u>3,410.00</u>
	TOTAL APPROPRIATIONS:	_____	_____	<u>4,000.00</u>
	ENDING BALANCE _____ 202__	_____	_____	_____

		2020-2021	2021-2022	2022-2023
		<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>
15-11	<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>			
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	_____	_____	_____
		-----	-----	-----
		_____	_____	_____
	<u>COMMODITIES</u>			
611	Maintenance Supplies-Building	_____	_____	_____
612	Maintenance Supplies-Equipment	_____	_____	_____
651	Office Supplies	_____	_____	_____
652	Operating Supplies	_____	_____	_____
		-----	-----	-----
		_____	_____	_____
	<u>CAPITAL OUTLAY</u>			
830	Equipment	_____	_____	_____
	<u>OTHER EXPENDITURES</u>			
929	Miscellaneous Expense	_____	_____	_____
	TOTAL ADMINISTRATION:	_____	_____	_____

		2020-2021	2021-2022	2022-2023
		<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>
15-31	<u>HOME RELIEF</u>			
	<u>CONTRACTUAL SERVICES</u>			
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	_____	_____	_____
		-----	-----	-----
		_____	_____	_____
	<u>COMMODITIES</u>			
691	Food	_____	_____	_____
692	Personal Incidentals	_____	_____	_____
693	Household Incidentals	_____	_____	_____
694	Flat Grant	_____	_____	_____
695	Drugs	_____	_____	_____
696	Fuel	_____	_____	_____
		-----	-----	-----
		_____	_____	_____
	<u>OTHER EXPENDITURES</u>			
929	Miscellaneous Expense	_____	_____	_____
	TOTAL HOME RELIEF:	_____	_____	_____

		2020-2021	2021-2022	2022-2023
		<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>
16	<u>CEMETERY FUND</u>			
	BEGINNING BALANCE			
	_____ 202 _____			
	<u>REVENUES</u>			
	Property Tax			
	Interest Income			
	TOTAL REVENUES:			
	TOTAL FUNDS AVAILABLE:			
	<u>EXPENDITURES</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			
517	Maintenance Service-Grounds			5,100.00
549	Other Professional Services			
594	Rentals			
599	Contract Payment			
	<u>COMMODITIES</u>			
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			

		2020-2021 <u>Actual</u>	2021-2022 <u>Actual</u>	2022-2023 <u>Budgeted</u>
	<u>CAPITAL OUTLAY</u>			
810	Land	_____	_____	_____
830	Equipment	_____	_____	_____
840	Vehicle	_____	_____	_____
		_____	_____	_____
	<u>OTHER EXPENDITURES</u>			
929	Miscellaneous Expense	_____	_____	_____
	TOTAL EXPENDITURES:	_____	_____	<u>5,100.00</u>
	Contingencies			
	TOTAL APPROPRIATIONS:	_____	_____	<u>5,100.00</u>
ENDING BALANCE	_____ 202 _____	_____	_____	_____

<u>FUND</u>		2020-2021 <u>Actual</u>	2021-2022 <u>Actual</u>	2022-2023 <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

January, 2024 and ending December, 2024 by fund shall be as

follows:

1	General Town Fund	<u>43,370.36</u>
11	Audit Fund	<u>-0-</u>
12	Insurance Fund	<u>4,219.57</u>
13	Illinois Municipal Retirement Fund (IMRF)	<u>1,749.68</u>
14	Social Security Fund	<u>1,827.59</u>
15	General Assistance Fund	<u>4,000.00</u>
	_____ Fund	

TOTAL APPROPRIATIONS: 58,439.61

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 fifty eight thousand
four hundred thirty nine dollars & $\frac{61}{100}$ cents Dollars
(\$ 58,439.61) for the fiscal year beginning January, 2024 and ending
December, 2024.

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 11th day of December, 2023 pursuant to a roll call vote by the Board of Trustees of Union Township, Effingham County, Illinois.

BOARD OF TRUSTEES

<u>AYE</u>	<u>NAY</u>	<u>ABSENT</u>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

[Signature]
[Signature]
[Signature]

[Signature]
Town Clerk

[Signature]
Chairman

FILED

DEC 12 2023

[Signature]
COUNTY CLERK AND RECORDER
EFFINGHAM COUNTY, ILLINOIS

CERTIFICATION OF BUDGET & APPROPRIATION ORDINANCE

TOWNSHIP

The undersigned, duly elected, qualified and acting Clerk of Union
Township, Effingham 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 January, 2024 and ending December,
2024 as adopted this 11th day of December, 2023.

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

Dated this 11th day of December, 2023

Deby Storm
Town Clerk

Filed this _____ day of _____, 2023 **FILED**

DEC 12 2023

County Clerk

Michelle Kachmann
COUNTY CLERK AND RECORDER
EFFINGHAM COUNTY, ILLINOIS

CERTIFIED ESTIMATE OF REVENUES BY SOURCE

TOWNSHIP

The undersigned, Supervisor, Chief Fiscal Officer, of Union
Township, Effingham 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 Union Township, Effingham County,
Illinois. This certification must be filed within 30 days after the adoption of the Budget &
Appropriation Ordinance.

Dated this 11th day of December, 2023

Robert J. Klingler
Supervisor - Chief Fiscal Officer

Filed this _____ day of _____, 2023

FILED

County Clerk

DEC 12 2023

Michael Koeborn
COUNTY CLERK AND RECORDER
EFFINGHAM COUNTY, ILLINOIS

TAX LEVY ORDINANCE

ROAD DISTRICT

ORDINANCE NO. _____

FILED

DEC 12 2023

Nichelle Koebrun
COUNTY CLERK AND RECORDER
EFFINGHAM COUNTY, ILLINOIS

An ordinance levying taxes for all road purposes for Union Township Road

District Effingham County, Illinois, for the tax year 2023, collectable in 2024.

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

Effingham County, Illinois, as follows:

SECTION 1: That the Highway Commissioner of Union Township Road District
on December 11th, 2023 does hereby determine and declare that the sum of eighty nine thousand
four hundred two dollars and 86 cents Dollars (\$ 89,402.86) 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:

General Road Fund, Permanent Road Fund
Insurance Fund, Bridge Fund
Social Security Fund, _____
Equipment + Building Fund, _____

for the year 2024.

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:

\$ 31,763.55

MAINTENANCE

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

TOTAL MAINTENANCE:

\$ 69,151.34

TOTAL GENERAL ROAD FUND:

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

AUDIT FUND

Contractual Services	_____
----------------------	-------

TOTAL AUDIT FUND:

- 0 -

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

INSURANCE FUND

Personnel	_____
Contractual Services	_____

TOTAL INSURANCE FUND:

\$ 4,869.81

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

**Amount
Levied**

ILLINOIS MUNICIPAL RETIREMENT FUND

Personnel _____

TOTAL IMRF FUND:

-0-

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

SOCIAL SECURITY FUND

Personnel _____

TOTAL SOCIAL SECURITY FUND:

\$ 1,621.92

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:

\$ 27,031.70

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:**

\$ 8,085.54

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:

\$ 5,674.25

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

\$ 69,151.34

-0-

\$ 4,869.81

-0-

\$ 1,621.92

\$ 27,031.70

\$ 8,085.54

\$ 5,674.25

Tax

TOTAL TAXES LEVIED:

\$ 89,402.86

Amount to be Levied was determined by the Highway Commissioner of

Union Township

Road District.

Brad Hulse
Highway Commissioner

SECTION 3: That the Town Clerk shall file with the County Clerk of said County of

Effingham, 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 Union Township 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 11th day of December, 2023 pursuant to a roll call vote by the Board of Trustees of Union Township, Effingham County, Illinois.

BOARD OF TRUSTEES

[Signature]
[Signature]
[Signature]

AYE

NAY

ABSENT

✓

✓

✓

FILED

DEC 12 2023

[Signature]
COUNTY CLERK AND RECORDER
EFFINGHAM COUNTY, ILLINOIS

[Signature]
Town Clerk

[Signature]
Chairman - Board of Trustees

CERTIFICATION OF TAX LEVY ORDINANCE

ROAD DISTRICT

The undersigned, duly elected, Chairman, Board of Trustees, Union
Township, Effingham 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 2024 as
as adopted this 11th day of December, 2023

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

Dated this 11th day of December, 2023
Dave [Signature]
Chairman - Board of Trustees

Filed this _____ day of _____, 2023

County Clerk

FILED

DEC 12 2023

Michelle Kaelin
COUNTY CLERK AND RECORDER
EFFINGHAM COUNTY, ILLINOIS

COPY

Note: The following certificate is only a suggested format. The county clerk may require a different certificate to be signed by the presiding officer of the taxing district certifying compliance with the Truth in Taxation law or that the law is inapplicable.

I, the undersigned, hereby certify that I am the presiding officer of Union Township
Road District (Legal Name of Taxing District), and as such presiding

officer I certify that the levy ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions of Section 18-60 through 18-85 of the "Truth in Taxation" law.

Check One of the Choices Below

FILED

DEC 12 2023

Shirley Robinson
COUNTY CLERK AND RECORDER
EFFINGHAM COUNTY, ILLINOIS

- ☐ 1) The taxing district published a notice in the newspaper and conducted a hearing meeting the requirements of the Truth in Taxation Law.
- ☒ 2) The taxing district's aggregate levy did not exceed a 5% increase over the prior year's extension. Therefore, a notice and a hearing were not necessary.
- ☐ 3) The proposed aggregate levy did not exceed a 5% increase over the prior year's extension. Therefore, a hearing was not held. The adopted aggregate tax levy exceeded 5% of the prior year's extension and a notice was published within 15 days of its adoption in accordance with the Truth in Taxation Law.
- ☐ 4) The adopted levy exceeded the amount stated in the published notice. A second notice was published within 15 days of the adoption in accordance with the Truth in Taxation Law.

Date 12-11-2023

Presiding Officer Robert J. Klingler

FILED**BUDGET & APPROPRIATION ORDINANCE**

DEC 12 2023

ROAD DISTRICT

ORDINANCE No. _____

Erin K. Koenig
 COUNTY CLERK AND RECORDER
 EFFINGHAM COUNTY, ILLINOIS

An ordinance appropriating for all road purposes for Union Township

Road District, Effingham County, Illinois, for the fiscal year beginning
January, 2024 and ending December, 2024

BE IT ORDAINED by the Board of Trustees of Union Township,
Effingham 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

Union Township Road District, be and the same are hereby appropriated for
 road purposes of Union Township Road District, Effingham
 County, Illinois, as hereafter specified for the fiscal year beginning January, 2024
 and ending December, 2024

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

General Road FundBridge FundInsurance FundEquipment + Building FundSocial Security FundPermanent Road Fund

		<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	_____	_____	<u>24,805.31</u>
6-45	Maintenance	_____	_____	<u>22,520.20</u>
	TOTAL EXPENDITURES:	_____	_____	<u>47,325.51</u>
	Contingencies	_____	_____	_____
	TOTAL APPROPRIATIONS:	_____	_____	<u>47,325.51</u>
	ENDING BALANCE _____ 202_	_____	_____	_____

		2021-2022	2022-2023	2023-2024
		<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>
6-11	<u>ADMINISTRATION</u>			
	<u>PERSONNEL</u>			
410	Salaries			<u>20,471.48</u>
451	Health Insurance			
453	Unemployment Insurance			
454	Worker's Compensation			
461	Social Security Contribution			<u>1,544.83</u>
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			<u>1,289.00</u>
599	Contract Payment			
	<u>COMMODITIES</u>			
651	Office Supplies			
	<u>CAPITAL OUTLAY</u>			
830	Equipment			
	<u>OTHER EXPENDITURES</u>			
914	Municipal Replacement Tax			<u>1,500.00</u>
929	Miscellaneous Expense			
	TOTAL ADMINISTRATION:			<u>24,805.21</u>

		2021-2022	2022-2023	2023-2024
		<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	_____	_____	<u>1,544.83</u>
462	Medicare Contribution	_____	_____	_____
463	Retirement Contribution	_____	_____	_____
		_____	_____	_____
	<u>CONTRACTUAL SERVICES</u>			
511	Maintenance Service-Building	_____	_____	_____
512	Maintenance Service-Equipment	_____	_____	<u>15,560.00</u>
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	_____	_____	<u>2,500.00</u>
616	Maintenance Supplies-Snow Removal	_____	_____	_____
618	Maintenance Supplies-Bridge	_____	_____	_____
652	Operating Supplies	_____	_____	_____
655	Gasoline	_____	_____	_____
656	Diesel Fuel	_____	_____	_____
657	Lubricants	_____	_____	<u>915.37</u>
		_____	_____	_____
	<u>CAPITAL OUTLAY</u>			
820	Building	_____	_____	_____
830	Vehicle	_____	_____	_____
840	Equipment	_____	_____	_____
		_____	_____	_____
	<u>OTHER EXPENDITURES</u>			
929	Miscellaneous Expense	_____	_____	<u>2,000.00</u>
		_____	_____	_____
	TOTAL MAINTENANCE:	_____	_____	<u>22,520.20</u>

		2021-2022 <u>Actual</u>	2022-2023 <u>Actual</u>	2023-2024 <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>-0-</u>
	<u>EXPENDITURES</u>			
	<u>CONTRACTUAL SERVICES</u>			
531	Accounting Service	_____	_____	_____
	ENDING BALANCE _____ 202_	_____	_____	_____
22	<u>INSURANCE FUND</u>			
	BEGINNING BALANCE _____ 202_	_____	_____	<u>1,289.00</u>
	<u>REVENUES</u>			
311	Property Tax	_____	_____	_____
381	Interest Income	_____	_____	_____
387	Dividend Income	_____	_____	_____
	TOTAL REVENUES:	_____	_____	_____
	TOTAL FUNDS AVAILABLE:	_____	_____	<u>1,289.00</u>
	<u>EXPENDITURES</u>			
	<u>PERSONNEL</u>			
453	Unemployment insurance	_____	_____	_____
	<u>CONTRACTUAL SERVICES</u>			
593	Risk Management Contribution	_____	_____	_____
	TOTAL EXPEND/APPROPRIATION:	_____	_____	<u>1,289.00</u>
	ENDING BALANCE _____ 202_	_____	_____	_____

		2021-2022 <u>Actual</u>	2022-2023 <u>Actual</u>	2023-2024 <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:	_____	_____	1,544.83
	<u>EXPENDITURES</u>			
	<u>PERSONNEL</u>			
461	Social Security Contribution	_____	_____	_____
462	Medicare Contribution	_____	_____	_____
	TOTAL EXPEND/APPROPRIATION:	_____	_____	1,544.83
	ENDING BALANCE _____ 202_	_____	_____	_____

		2021-2022 <u>Actual</u>	2022-2023 <u>Actual</u>	2023-2024 <u>Budgeted</u>
25	<u>PERMANENT ROAD FUND</u>			
	BEGINNING BALANCE _____ 202_	_____	_____	<u>25,746.93</u>
	<u>REVENUES</u>			
311	Property Tax	_____	_____	_____
381	Interest Income	_____	_____	_____
	TOTAL REVENUES:	_____	_____	<u>25,746.93</u>
	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	_____	_____	<u>85,200.00</u>
652	Operating Supplies	_____	_____	<u>16,426.45</u>
655	Gasoline	_____	_____	_____
655	Diesel Fuel	_____	_____	<u>5,000.00</u>
655	Lubricants	_____	_____	_____
	<u>OTHER EXPENDITURES</u>			
929	Miscellaneous Expense	_____	_____	_____
	TOTAL EXPENDITURES:	_____	_____	<u>106,626.45</u>
	Contingencies	_____	_____	<u>- 25,746.93</u>
	TOTAL APPROPRIATIONS:	_____	_____	<u>80,879.52</u>
	ENDING BALANCE _____ 202_	_____	_____	_____

		2021-2022	2022-2023	2023-2024
		<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>
26	CONSTRUCTION-REPAIR OF BRIDGES AT JOINT EXPENSE OF COUNTY FUND			
	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	_____	_____	34,000.00
518	Maintenance Service-Bridge	_____	_____	_____
	<u>CAPITAL OUTLAY</u>			
890	Improvement-Bridge	_____	_____	_____
890	Improvement-Bridge	_____	_____	_____
	TOTAL EXPENDITURES:	_____	_____	_____
	Contingencies	_____	_____	_____
	TOTAL APPROPRIATIONS:	_____	_____	34,000.00
	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 _____ 8,000.00
 840 Vehicle _____

TOTAL EXPEND/APPROPRIATION: _____ 8,000.00

ENDING BALANCE _____ 202_ _____

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

January, 2024 and ending December, 2024 by fund shall be as follows:

6	General Road Fund	<u>47,325.51</u>
21	Audit Fund	<u>-0-</u>
22	Insurance Fund	<u>1,289.00</u>
23	Illinois Municipal Retirement Fund	<u>-0-</u>
24	Social Security Fund	<u>1,544.83</u>
25	Permanent Road Fund	<u>80,879.52</u>
26	Construction or Repair of Bridges at Joint Expense of County Fund	<u>34,000.00</u>
27	Equipment & Building Fund	<u>8,000.00</u>
TOTAL APPROPRIATIONS:		<u>142,438.86</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 one hundred forty two thousand four hundred thirty eight ⁸⁶/₁₀₀ Dollars (\$ 142,438.86) for the fiscal year beginning January, 2024 and ending December, 2024.

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 11th day of December, 2023 pursuant to a roll call vote by the Board of Trustees of Union Township, Effingham County, Illinois.

BOARD OF TRUSTEES

	<u>AYE</u>	<u>NAY</u>	<u>ABSENT</u>
<u>[Signature]</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<u>[Signature]</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<u>[Signature]</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<u> </u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<u> </u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

[Signature]
Town Clerk

[Signature]
Chairman

FILED

DEC 12 2023

[Signature]
COUNTY CLERK AND RECORDER
EFFINGHAM COUNTY, ILLINOIS

CERTIFICATION OF BUDGET & APPROPRIATION ORDINANCE

ROAD DISTRICT

The undersigned, duly elected, qualified and acting Clerk, of Union
Township, Effingham 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 January, 2024 and ending December, 2024
as adopted this 11th day of December, 2023

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

Dated this 11th day of December, 2023

Wicky Storm
Town Clerk

Filed this _____ day of _____, 2023

FILED

DEC 12 2023

County Clerk

Michellie Koehn
COUNTY CLERK AND RECORDER
EFFINGHAM COUNTY, ILLINOIS

CERTIFIED ESTIMATE OF REVENUES BY SOURCE

ROAD DISTRICT

The undersigned, Supervisor, Chief Fiscal Officer, of Union
Township, Effingham 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 Union Township Road District, Effingham
County, Illinois. This certification must be filed within 30 days after the adoption of the Budget &
Appropriation Ordinance.

Dated this 11th day of December, 2023

Robert J. Kelly
Chief Fiscal Officer

Filed this _____ day of _____, 2023

County Clerk

Michelle Kachern
COUNTY CLERK AND RECORDER
EFFINGHAM COUNTY, ILLINOIS

FILED

DEC 12 2023

Michelle Kachern
COUNTY CLERK AND RECORDER
EFFINGHAM COUNTY, ILLINOIS