FILED

OCT 17 2025

COUNTY CLERK, JEFFERSON COUNTY, ILLINOIS

ORDINANCE NO 2025-3

AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE OF THE C. E. BREHM MEMORIAL PUBLIC LIBRARY DISTRICT, JEFFERSON COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026.

WHEREAS, there has been prepared in tentative form a Budget and Appropriation Ordinance for the C. E. Brehm Memorial Public Library District in the County of Jefferson, State of Illinois, and the Secretary of said District has made the tentative budget and appropriation conveniently available to public inspection for at least 30 days prior to final action thereon; and

WHEREAS, a public hearing was held as to such Budget and Appropriation Ordinance on the 14 day of October, 2025, notice of which was given by publication in the Mt. Vernon Sentinel, a newspaper of general circulation with the District and published in Jefferson County, Illinois, in which County the District is located; and all other legal requirements having been complied with;

NOW, THEREFORE, BE IT ORDAINED by the Board of Trustees of the C. E. Brehm Memorial Public Library District of the County of Jefferson, State of Illinois as follows:

Section 1: That the year of the C. E. Brehm Memorial Public Library District be and the same is hereby fixed and declared to be from July 1, 2025 to and including June 30, 2026.

Section 2: That the following budget contains an estimate of receipts and expenditures for the following funds – General Corporate Fund; Working Cash Fund; Building Fund; Audit Expense Fund; Liability, Worker's Compensation and Employment Insurance Fund; Social Security Fund; Municipal Retirement Fund; and Special Reserve Fund, and is hereby adopted as the budget of the C. E. Brehm Memorial Public Library District for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

I. GENERAL CORPORATE FUND

Funds Available

Fund Balance July 1, 2025	$ 43,340 .00

Estimated Revenues:	
Property tax	$1,256,900.00
Replacement tax	$ 22,000.00
State grants	$ 53,400.00
ERate	$ 8,100.00
Health Insurance Reimbursed	$ 4,000.00
Fines	$ 200.00
Non-resident Fees	$ 140.00
Interest	$ 2,500.00
Donations	$ 18,000.00
Miscellaneous fees	$ 6,000.00
	$1,371,240.00
TOTAL FUNDS AVAILABLE:	$1,414,580.00

Estimated Expenditures:

Salaries	$ 670,000.00
Legal Fees	$ 2,500.00
Health Insurance for Staff	$ 160,000.00
Materials	$ 185,000.00
Library Supplies	$ 17,000.00
Custodial Supplies	$ 2,500.00
Postage	$ 1,800.00
Printing/Publicity	$ 4,000.00
Utilities	$ 31,000.00
Communications	$ 15,000.00
Contractual Services	$ 30,000.00
Insurance on Building	$ 26,000.00
Continuing Education/Travel	$ 2,100.00
Membership Dues	$ 6,000.00
Miscellaneous Expenses	$ 2,000.00
Automation	$ 24,000.00
Library Programming	$ 20.000.00
Capital Fund	$ 63,804.00
TOTAL EXPENDITURES/TOTAL APPROPRIATIONS	$1,414,580.00

II. BUILDING FUND

Funds Available

Fund Balance	$	0.00
Estimated Revenue:		
Property Tax		$71,363.00
TOTAL ESTIMATED FUNDS AVAILABLE		$ 71,363.00

Expenditures:

Furniture/Equipment	$ 5,000.00
Maintenance/Equipment, including reserve	$ 43,000.00
Maintenance/Building repair, including reserve	$ 23,400.00
TOTAL EXPENDITURES/TOTAL APPROPRIATIONS	$ 71,400.00

III. LIABILITY, WORKERS COMPENSATION AND EMPLOYMENT INSURANCE FUND

Funds Available

Fund Balance		$ 230.00
Estimated Revenues:		
Property Tax		$
TOTAL FUNDS AVAILABLE		6,500.00 $
Expenditures		7,230.00
Risk Management/Safety and Public Officials Liability Insurance		$ 4,294.00
Worker's Compensation Insurance		$ 1,451.00
Unemployment Insurance		$ 2,120.00

TOTAL EXPENDITURES/TOTAL APPROPRIATIONS	$ 7,865.00

IV. AUDIT EXPENSE FUND

Funds Available

Fund Balance	$ 1,236.00
Estimated Revenue Property Tax	$ 6,556.00
TOTAL FUNDS AVAILABLE	$ 7,792.00

Expenditures

Accounting Services	$ 6,300.00
TOTAL EXPENDITURES/TOTAL APPROPRIATIONS	$ 6,300.00

V. SOCIAL SECURITY FUND

Funds Available	$ 31,700.00
Estimated Revenue Property Tax	$ 32,448.00
TOTAL FUNDS AVAILABLE	$ 64,148.00

Expenditures

Social Security Contribution	$ 32,448.00
TOTAL EXPENDITURES/TOTAL APPROPRIATIONS	$ 48,055.00

VI. MUNICIPAL RETIREMENT FUND

Funds Available

Cash from Fund Balance	$ 0.00
Estimated Revenue Property Tax	$ 23,189.00

TOTAL FUNDS AVAILABLE	$ 41,805.00
Expenditures	
IRMF Contributions	$ 55,000.00
TOTAL EXPENDITURES/TOTAL APPROPRIATIONS	$ 55,000.00

VII. SPECIAL RESERVE FUND

Balance	$2,386,771.00

VIII. WORKING CASH FUND

Balance	$ 199,942.00

APPROPRIATIONS RECAPITULATION SUMMARY BY FUND

General Corporate	$ 1,242,500.00
Building Fund	$ 71,400.00
Insurance Fund	$ 7,865.00
Audit Expense Fund	$ 7,792.00
Social Security Fund	$ 46,411.00
Municipal Retirement Fund	$ 41,805.00
TOTAL APPROPRIATIONS	$1,417,773.00

Section 3: That the foregoing sums of money, or as much thereof as may be necessary to defray all expenses and liabilities of the C. E. Brehm Public Library District of Jefferson County, Illinois, be and the same are hereby appropriated for the corporate purposes and objects of said District hereinabove specified for the fiscal year beginning July 1, 2025 and ending June 30, 2026; and that said Section shall be and is the Annual Appropriations Ordinance of the District.

Section 4: That this Ordinance shall take effect and be in force from and after its passage and approval as provided by law and shall be known as the Annual Budget and Appropriation Ordinance.

PASSED by the Board of Trustees of the C. E. Brehm Memorial Public Library District of the County of Jefferson, State of Illinois on the 14 day of October 2025.

APPROVED by the President of the Board of Trustees of the C. E. Brehm Memorial Public Library District of the County of Jefferson, State of Illinois on the 14 day of, October 2025.

APPROVED: _____
President

ATTEST: _____
Secretary

CERTIFICATION OF BUDGET AND APPROPRIATION ORDINANCE IN ACCORDANCE WITH PUBLIC ACT 83-881

The undersigned being the Secretary and the Treasurer (Chief Fiscal Officer) respectively of the taxing district hereinafter named do hereby certify that attached hereto is a true and correct copy of the Budget and Appropriation Ordinance of said District for its fiscal year beginning July 1, 2025 and ending June 30, 2026 adopted October 14, 2025.

We further certify that the estimate of revenues by source anticipated to be received by said taxing district set forth in said Ordinance is a true statement of said estimate.

This certification is made and filed pursuant to the requirements of Public Act 83-881 (Section 643 of the Revenue Act as amended) and on behalf of the C. E. Brehm Memorial Public Library District, Jefferson County, Illinois.

Dated this 14th day of October, 2025.

Secretary

Treasurer

NOTICE OF PUBLIC HEARING ON BUDGET AND APPROPRIATION ORDINANCE OF C. E. BREHM MEMORIAL PUBLIC LIBRARY DISTRICT

Notice is hereby given that the tentative Budget and Appropriation Ordinance for the C. E. Brehm Memorial Public Library District, for the fiscal year July 1, 2025 to June 30, 2026 is on file and available to public inspection at the C. E. Brehm Memorial Public Library District, 101 South 7th Street, Mt. Vernon, Illinois.

Notice is further hereby given that a public hearing on the Budget and Appropriation Ordinance will be held at 7:00 p.m. on October 14, 2025 at the C. E. Brehm Memorial Public Library District, 101 South 7th Street, Mt. Vernon, Illinois and that final action on the Ordinance will be taken by the Board of Trustees of the C. E. Brehm Memorial Public Library District at a meeting to be held immediately following the hearing.

Hannah Greever, Secretary
Board of Trustees
C. E. Brehm Memorial Public Library District