

STATE OF ILLINOIS – COUNTY OF FAYETTE  
VILLAGE OF BROWNSTOWN

ORDINANCE NO. 2023-12-03

FILED

DEC 20 2023

*Jessica Barker*  
COUNTY CLERK & RECORDER  
FAYETTE COUNTY, ILLINOIS

AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF TAXES FOR  
THE VILLAGE OF BROWNSTOWN FOR THE FISCAL YEAR  
BEGINNING APRIL 1, 2023, AND ENDING MARCH 31, 2024

WHEREAS, the **PRESIDENT** and **BOARD OF TRUSTEES** of the  
**VILLAGE OF BROWNSTOWN** have heretofore considered and adopted  
ORDINANCE NO. 2023-06-01, being “**AN ORDINANCE ADOPTING A  
BUDGET AND APPROPRIATION FOR THE VILLAGE OF BROWNSTOWN  
FOR THE FISCAL YEAR BEGINNING APRIL 1, 2023 AND ENDING ON  
MARCH 31, 2024,**” and

WHEREAS, the **PRESIDENT** and **BOARD OF TRUSTEES** have further  
heretofore considered and adopted RESOLUTION NO. 2023-10-01, being “**A  
RESOLUTION DETERMINING THE ESTIMATED REVENUES TO BE RAISED  
BY TAXATION FOR THE FISCAL YEAR BEGINNING APRIL 1, 2023 AND  
ENDING MARCH 31, 2024, AND DETERMINING THE NECESSITY OF TRUTH  
IN TAXATION NOTICE AND HEARING**” in accordance with the provisions of  
the **TRUTH IN TAXATION ACT** was not required prior to adoption of this **LEVY  
ORDINANCE**; and,

WHEREAS, the **PRESIDENT** and **BOARD OF TRUSTEES** have found  
and determined that the **total Budget and Appropriation** for the fiscal year  
concerned is **\$2,899,244.00**, and the amount of such budget and appropriation to  
be met by cash on hand and receipts, other than the taxes to be hereby levied, is  
**\$2,831,329.00** and,

**WHEREAS**, the **BOARD OF TRUSTEES** finds that for the fiscal year concerned it is necessary that taxes be assessed and levied as is hereinafter more specifically set forth.

**NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD TRUSTEES OF THE VILLAGE OF BROWNSTOWN, ILLINOIS:**

**SECTION I:** That the total amount of appropriations for all corporate purposes legally made and to be collected from the **Tax Levy** for the **fiscal year beginning April 1, 2023, and ending on March 31, 2024** is hereby ascertained to be **Sixty-Seven Thousand Nine Hundred Fifteen Dollars (\$67,915.00)**.

**SECTION II:** That the sum of **Sixty-Seven Thousand Nine Hundred Fifteen Dollars (\$67,915.00)**, be, and is, hereby levied upon all the taxable property within the Village of Brownstown, Fayette County, Illinois, subject to taxation for the current fiscal year for the purposes of the **Village's General Corporate Fund, Police Protection Fund, Audit Fund, Social Security Fund, Tort Insurance Fund, and IMRF Pension Plan**, as is more specifically set forth hereafter, the amounts to be levied and collected by taxation being set for in the column designed "**23-24 Tax Levy**," the particulars of which are as follows:

**A. GENERAL FUND**

**GENERAL CORPORATE EXPENSES**  
 (to be levied pursuant to 65 ILCS 5/8-3-1):

**APPROPRIATED**

<b>SALARIES &amp; EXPENSES</b>	<b>23/24</b>	
	<b>APPROP</b>	<b>TAX LEVY</b>
Salaries-Employees	112,010	
Payroll Tax Expenses (State Unemployment)	600	
Employee's Dental Ins. Prem	276	
Employee's Health Ins. Prem	15,434	
Employee Life Ins. Prem	99	
<b>TOTAL SALARIES-EMPLOYEES</b>	<b>128,419</b>	
Salary - Mayor	4,800	
Salaries-Trustees	5,820	
<b>TOTAL SALARIES-ELECTED OFFICIALS</b>	<b>10,620</b>	
Village Clerk Exp/Mileage	750	
Village President Exp/Mileage	750	
Village Treasurer Exp/Mileage	750	
Village Trustee Exp/Mileage	750	
<b>TOTAL EXPENSES- ELECTED/APPOINTED OFFICIALS</b>	<b>13,620</b>	
<b>TOTAL SALARIES &amp; EXPENSES</b>	<b>142,039</b>	
<b>LEGAL</b>		
General	10,000	
Codification	8,000	
<b>TOTAL LEGAL</b>	<b>18,000</b>	

**ENGINEERING**

Engineer Fees 4,000

	<u>23/24</u>	<u>23/24</u>
	<u>APPROP</u>	<u>TAX</u>
		<u>LEVY</u>

**SECTION II (con't):**

**OFFICE EXPENSE**

Office Supplies	6,000
Postage	1,000
Purchase & Repair/Ofc Equip	<u>10,000</u>

**TOTAL OFFICE EXPENSE 17,000**

<b>General Material &amp; Supplies</b>	<b>7,500</b>
<b>Publications</b>	<b>1,000</b>
<b>Membership Dues</b>	<b>750</b>
<b>Donations</b>	<b>1,000</b>
<b>Miscellaneous Expense</b>	<b>31,500</b>
<b>RE Taxes - James Logue Prop</b>	<b>100</b>
<b>Annual License Fees</b>	<b>300</b>

**UTILITIES**

Ameren IL - Village Hall	2,000
Ameren IL -	
Cumberland Rd Bldg	750
Ameren IL -	
Street Light	7,500
Liberty Utilities-Village Hall	2,000
NewWave Internet Fee	475
NewWave Telephone	1,750
Verizon Wireless -	
Cell Phone	<u>3,000</u>

**TOTAL UTILITIES 17,475**

	<u>23/24</u>	<u>23/24</u>
	<u>APPROP</u>	<u>TAX</u>
		<u>LEVY</u>
<b>SECTION II (Con't)</b>		
<b>Conference Expense</b>	<b>7,000</b>	
<b>Animal Control Contract</b>	<b>4,000</b>	

<b>Repairs, Maint &amp; Service</b>	<b>5,500</b>
<b>Maintenance Streets/ Public Grounds</b>	<b>12,000</b>
<b>EQUIPMENT &amp; TOOLS</b>	
Purchases	2,000
Repair	3,000
<b>TOTAL EQUIPMENT &amp; TOOLS</b>	<b>5,000</b>
<b>VEHICLE EXPENSE</b>	
Gasoline & Diesel	8,000
Vehicle Supplies & Maint	5,000
<b>TOTAL VEHICLE EXPENSE</b>	<b>13,000</b>
<b>BUILDINGS</b>	
Village Hall Maintenance & Repair	5,000
Cumberland Rd Building Maintenance	1,000
<b>TOTAL BUILDINGS</b>	<b>6,000</b>
<b>EQUIPMENT CAPITAL EXPENSE</b>	
Christmas Pole Decorations	2,500
Misc Equipment Needs	75,000
<b>TOTAL EQUIP CAPITAL EXP</b>	<b>77,500</b>
<b>TRANSFER TO POLICE FUND</b> <i>(Video Gaming Tax)</i>	<b>14,000</b>
<b>South 1st Street Project (Road Widening)</b>	<b>40,000</b>
<b>DISPOSAL SERVICE</b>	
Monthly Disposal Service Pick-up	50,000
Clean-Up Day	4,000
<b>TOTAL DISPOSAL SERVICE</b>	<b>54,000</b>
<b>TOTAL EXPENSE</b>	<b>478,664</b>

**B. AUDIT**

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**AUDIT (to be levied pursuant to 65 ILCS5/8-8-8)**

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	<b>2023/2024 APPROPRIATED</b>	<b>2023/2024 LEVY</b>
<b>EXPENSE</b>	<u>13,000</u>	
<b>TOTAL AUDIT EXPENSE</b>	<u><u>13,000</u></u>	<u><u>13,000</u></u>

**C: POLICE FUND**

	<b>2023/2024 APPROPRIATED</b>	<b>2023/2024 LEVY</b>
<b>POLICE FUND: EXPENSE</b>		
Salaries	14,160	
Employee Life Ins	0	
<b>TOTAL SALARIES</b>	<u>14,160</u>	
<b>Intergovern Agree (St. Elmo PD)</b>	36,000	
<b>Equipment</b>	2,500	
<b>Gasoline</b>	1,750	
<b>Memberships</b>	500	
<b>New Wave Internet</b>	225	
<b>Office/General Supplies</b>	500	
<b>Shop with a Cop</b>	500	
<b>Training</b>	1,500	
<b>Uniforms</b>	750	
<b>Vehicle Expense</b>	1,000	
<b>Verizon Wireless Cell</b>	750	
<b>TOTAL EXPENSE</b>	<u>45,975</u>	
<b>TOTAL POLICE EXPENSE</b>	<u><u>60,135</u></u>	

**D: SOCIAL SECURITY FUND/IMRF PENSION PLAN:**

	2023/2024 APPROPRIATED	23/24 TAX LEVY
<b>SOCIAL SECURITY FUND, N.A.</b>		
Social Security Expense	35,031	7,896
Contingencies & Balance on Hand	5,934	
<b>TOTAL SS</b>	<u>40,965</u>	<u>7,896</u>
IMRF Expense :		
(to be levied pursuant to 40 ILCS 5/7-171)	32,187	9,852
Contingencies & Balance on Hand	6,843	
<b>TOTAL IMRF</b>	<u>39,030</u>	<u>9,852</u>
TOTAL SS/IMRF EXPENSE	67,218	
TOTAL CONT & BAL ON HAND SS/IMRF	12,777	
<b>TOTAL SS/IMRF</b>	<u>79,995</u>	
TOTAL Tax Levy		<u>9,852</u>
<b>TOTAL SS/IMRF</b>	<u>79,995</u>	<u>17,748</u>

**E: TORT INSURANCE:**

	<b>2023/2024</b>	<b>23/24</b>
	<b>APPROPRIATED</b>	<b>TAX</b>
<b>LIABILITY INSURANCE FUND N.A.</b>		<b>LEVY</b>

*(includes Workman's Comp Expense and Official's Bonds)*

<b>Liability Insurance Expense</b>	<b>25,000</b>	<b>20,000</b>
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<b>TOTAL Liability Insurance Expense</b>	<b>25,000</b>	
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**SECTION III:** That, in recapitulation, the totals of funds budgeted and appropriated, and the sources thereof, are as follows:

	<u>FUND</u>	<u>AUTHORITY</u>	<u>AMOUNT</u>
A.	GENERAL CORPORATE	65 ILCS 5/8-3-1	\$ 9,537
B.	AUDIT	65 ILCS 5/8-8-8	\$ 13,000
C.	POLICE PROTECTION	65 ILCS 5/11-1-3	\$ 7,630
D.	SOCIAL SECURITY & IMRF PENSION PLAN	40 ILCS 4/21-110 40 ILCS 5/71-71	\$ 7,896 \$ 9,852
E.	TORT INSURANCE	745 ILCS 10/9-107	\$ 20,000
	<b>TOTAL LEVIED</b>		<b><u>\$ 67,915</u></b>

**SECTION IV:** That the total sum of **Sixty-Seven Thousand Nine Hundred Fifteen Dollars (\$67,915)** ascertained as set forth above, be and the same is hereby levied and assessed upon all property subject to taxation within the Village of Brownstown, Fayette County, Illinois, according to the value of said property as assessed and equalized for state and county purposes within the fiscal year concerned.

**SECTION V:** That there is hereby certified to the County Clerk of Fayette County, Illinois, the several sums set forth above which are required to be raised by taxation.

**SECTION VI:** That the Village Clerk is authorized and directed to duly certify a copy of this Ordinance and file such other certified copies of this Ordinance with the County Clerk of Fayette County, Illinois, on or before the time required by law.

**SECTION VII:** That this Tax Levy Ordinance be and hereby is adopted in accordance with and pursuant to the provisions of the Illinois Municipal Code and shall be published in book or pamphlet form upon its passage and approval, whereupon this ordinance shall be effective as by law provided.

Passed by aye and nay vote this 19th day of December, 2023 upon the following vote:

<u>VILLAGE TRUSTEES:</u>	<u>AYE</u>	<u>NAY</u>	<u>ABSENT</u>
JOSHUA WASHBURN			X
WILLIAM LYTLE	X		
CASSANDRA PERRIN	X		
NIKKI SIDWELL	X		
BILLIE ENLOW	X		

  
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VIRGINIA WILBER, VILLAGE PRESIDENT

ATTEST:   
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ROBIN LOVETT, VILLAGE CLERK