

May 1, 2016 - April 30, 2017

# Fiscal Year 2017

Village of Mahomet, Illinois

# Budget in Brief

**Small Town. Expansive Opportunities.**

# Annual Operating Budget Summary Brief



**MAY 1, 2016 - APRIL 30, 2017**

Sean M. Widener  
***Acting Village President***

Bruce Colravy  
Vicki Cook  
Andy Harpst  
Donald Lynn  
Brian Metzger  
Bill Olinger  
**Village Trustees**

Patrick J. Brown  
***Village Administrator***

Jeanne Schacht  
***Treasurer***

Cheryl Sproul - Village Clerk  
Jason Heid - Water/Wastewater Superintendent  
Eric Crowley - Transportation Superintendent  
Kelly Pfeifer - Planning & Development Director  
Dan Waldinger - Park and Recreation Director  
Mike Metzler - Chief of Police

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The Village's annual Appropriations Ordinance establishes the direction for all programs and services of the Village government for the coming fiscal year.

The Fiscal Year 2017 Appropriations Ordinance or "Financial Plan" represents the synthesis of Board guidance and staff recommendations on how to best accomplish Village goals and respond to community needs in accordance with available resources, established policies and sound administrative practices.

Board adopted financial policies state that authorized expenditures to support ongoing operations shall be less than recurring revenues anticipated for the same period. A target of recurring expenditures at 99% of recurring revenues is used in preparing the budget. Capital Improvement funds or levied funds may not comply with this policy due to prior year's savings for large projects or tax levy funds that state the Village cannot levy any more than what is appropriated. As stated in our Financial Policies, we maintain fund balance contingencies of no less than 10% of expenditures excluding transfers and one time expenditures. It is recommended that the General Corporate Fund has at least \$1,000,000 as an ending balance for four months of operational expenses.

Each fund has a specific purpose and is appropriated in the Appropriation Ordinance. If a fund exceeds this appropriated amount then a contingency item will have to be added. In previous years, the Village has had a contingency of \$250,000 for any unexpected or unforeseen expenditures. However, projections require making a number of assumptions, and many things can change throughout the year.

The Fiscal Year 2017 Annual Budget for the Village of Mahomet is prepared conservatively. With the economic outlook and uncertainty with the State of Illinois finances, the Village will face some long term financial challenges with the possibility of declining state shared revenue, increases in health insurance cost and the continuance of funding for the police pension fund. Personnel expenditures are growing according to inflation for wages, health insurance and pensions. We will continue to monitor revenues and expenditures.

The board formally adopted this budget on May 24, 2016 and it became effective on May 1, 2016.

Best Regards,



Patrick J. Brown  
Village Administrator





# Community Profile

First settled in 1832, the Village of Mahomet is the oldest community in Champaign County. Today we continue to maintain our small town charm, while being conveniently located just 8 miles northwest of Champaign-Urbana, home of the University of Illinois, and forty miles east of Bloomington-Normal along Interstate 74 with quick access to Interstates 72 and 57. Over the years, Mahomet has become more of a residential community and less of an agricultural center. Our charming community has a “small town feel” with unique physical, educational and recreational amenities. The rolling and wooded terrain along the Sangamon River offers a serene residential setting for those looking to get away from the hustle and bustle of the metropolitan area.



Mahomet is also fortunate to be the location of two of Champaign County’s forest preserves. Lake of the Woods County Park contains nearly 900 acres. Highlighting this site are several well-known attractions – the Early American Museum, Mabery Gelvin Botanical Gardens, and Lake of the Woods Golf Course, along with a bicycle/pedestrian path and the Hi-Tower bell carillon. The River Bend Forest Preserve is a 275 acre facility containing approximately 130 acres of clear water in two lakes and more than three miles of forest along the Sangamon River. These beautiful preserves certainly enhance the quality of life for Mahomet area residents and visitors. For more information about these facilities, please visit [www.ccfpd.org](http://www.ccfpd.org).

The Mahomet-Seymour School District boasts excellent academic and extracurricular accomplishments. For detailed information about the District, visit their website at [www.ms.k12.il.us](http://www.ms.k12.il.us). Post secondary opportunities are available in the immediate vicinity. The University of Illinois at Urbana-Champaign is a top-ranking public university with a current enrollment of 44,000. Strong academic programs attract outstanding faculty from across the globe and one of the largest international student populations in the country. Parkland College in Champaign is an excellent community college with an enrollment of 9,700. Our proximity to Champaign-Urbana gives our residents the opportunity to experience quiet small town living while still giving them access to an abundance of Big Ten sporting events, entertainment, cultural opportunities, and airport and rail transportation.

All of these factors combined have led to a population increase that has exceeded 50% over the last three decades. The 2010 Census identified a population of 7,258 within the corporate limits and an area total including the additional population just outside Village boundaries of 14,000. The current estimates for the Village population has already increased by nearly 13% to 8,203. Mahomet maintains a viable commercial area, which includes specialty retail shops with arts, crafts and antiques. The Village has determined that there is a need to encourage additional commercial and light industrial development in the Village to balance and to serve its existing and planned residential uses. To this end, approximately 1,000 acres along the U.S. Route 150 Corridor have been identified for these types of uses. A larger proportion of commercial and industrial uses in the Village will help to provide additional local job opportunities as well as help to diversify the tax base of the local taxing bodies.



### **Form of Government**

The legislative body of the Village of Mahomet consists of six members of the Board of Trustees and the Village President (Mayor). All are elected at large. Board members serve staggered four year terms and are elected through non-partisan elections. The next election is April, 2017. This legislative body establishes Village policy and assigns the administrative and management responsibilities to the Village

Administrator who directly supervises each of the department heads.

The Board of Trustees meets the second and third Tuesday of each month in a study-session type format to evaluate and recommend matters for official action at the monthly board meeting held the fourth Tuesday of each month. Each relevant department head is responsible for preparing items for board consideration under the direction of the Village Administrator.

### **Organizational Structure**

The Village organization consists of the Administrative Office, Parks and Recreation Department, Transportation Department, Water & Wastewater Department, Engineering, Community Development Department, Police/ESDA Department and the Finance/HR Department. Fire Protection services are provided by the Cornbelt Fire Protection District and the Mahomet Library District are both governed by a Board of Trustees, separate from Village jurisdiction.

## Vision Statement

Preserve, protect and enhance our community's quality of life.

## Mission Statement

Provide for the needs of today and prepare for the demands of tomorrow while remaining mindful and respectful of the past.

## Goals

1. Maintain long-term financial strength through fiscal responsibility and discipline.
2. Foster proactive economic and community development initiatives.
3. Invest in community enhancements that promote growth and competitive advantage.



## Population

Census	Population	% Change
1960	1,367	
1970	1,296	-5.19%
1980	1,986	53.24%
1990	3,103	56.24%
2000	4,877	57.17%
2010	7,258	48.82%
2016 (est)	8,203	13.02%

Including unincorporated areas, estimate is 14,000

## Recreation Facilities

Number of Parks and Playgrounds	10
Park Area in Acres	120

## Elections

Number of Registered Voters	5,361
Number of Votes Cast in Last Primary Election (March, 2015)	2,540
Voter Turnout (percent)	47.38%

## 2013 Per Capita Data

Data Type	County	Illinois	U.S.	Village
Per Capita Income	\$26,087	\$30,019	\$28,555	\$37,283
Median Household Income	\$46,680	\$57,166	\$53,482	\$91,292
Med Household Owner Occupied Housing	\$149,200	\$175,700	\$175,700	\$195,900

## Unemployment Rates

Year	Local	Illinois	US
2015	5.2	5.9	5.3
2014	6.0	7.1	6.2
2013	7.5	9.1	7.4
2012	7.3	9.0	8.1
2011	7.8	9.7	8.9
2010	8.3	10.4	9.6
2009	8.4	10.2	9.3
2008	5.5	6.3	5.8
2007	4.2	5.0	4.6
2006	3.7	4.5	4.6
2005	4.1	5.7	5.1
2004	4.4	6.2	5.5
2003	4.5	6.8	6.0
2002	4.1	6.5	5.8
2001	3.6	5.3	4.7
2000	3.3	4.3	4.0

## Largest Employers

Business	Type of Business/Product	# of Employees
Mahomet-Seymour School District	School District	404
Mahomet IGA	Grocery Store	94
Farm Credit Services of Illinois	Company HQ, agricultural & lending Services	80
The Waterford at Bridle Brook	Adult Residential Care Facility	63
McDonald's	Restaurant	57
JT Walker's Restaurant & Brewery	Restaurant	44
Village of Mahomet	Municipality	32
Carle Physician Group	Physicians & surgeons	31
First School	Day Care, Early Learning	30

## Construction & Permits

Annual Value of Construction	2011	2012	2013	2014	2015
	Reported Construction Value				
<b>1&amp;2 Family Structures</b>					
New Construction	\$11,119,428	\$15,705,000	\$17,479,553	\$16,149,400	\$25,777,399
Additions/Renovations	\$82,475	\$116,000	\$56,700	\$162,403	\$154,500
Garages/Carports/Swim Pools	\$378,304	\$414,750	\$122,400	\$162,274	\$686,000
Demolition Permits	\$0	\$0	\$7,000	\$0	\$0
<b>Commercial (incl. Multi-Fam)</b>					
New Construction	\$652,016	\$549,200	\$570,100	\$401,800	\$700,000
Additions/Renovations	\$678,200	\$937,500	\$390,200	\$399,950	\$122,000
Demolition Permits	\$0	\$0	\$0	\$179,997	\$0

2011	2012	2013	2014	2015
Number of Permits				
44	66	74	54	90
4	4	11	3	3
33	40	4	11	22
0	0	1	0	6
8	10	5	5	2
6	5	4	7	6
0	2	0	1	0

### SUMMARY

1&2 Family Structures	\$11,588,207	\$16,235,750	\$17,695,653	\$16,474,077	\$26,617,899
Commercial (incl. Multi-Fam)	\$1,330,216	\$1,488,700	\$980,300	\$981,747	\$822,000
<b>TOTAL</b>	<b>\$12,918,423</b>	<b>\$17,722,450</b>	<b>\$18,625,953</b>	<b>\$17,455,824</b>	<b>\$27,439,899</b>

## Contact Information:

Village Administration Office  
 503 East Main Street  
 P.O. Box 259  
 Mahomet, IL 61853  
 (217) 586-4456  
 (217) 586-5696 (Fax)  
 Daily Hours: 8:00 AM – 4:30 PM M-F

### Staff Contacts:

Village Administrator	Patrick Brown	(217) 586-4456 ext. 116	<a href="mailto:pbrown@mahomet-il.gov">pbrown@mahomet-il.gov</a>
Treasurer / HR Director	Jeanne Schacht	(217) 586-4456 ext. 113	<a href="mailto:jschacht@mahomet-il.gov">jschacht@mahomet-il.gov</a>
Village Clerk	Cheryl Sproul	(217) 586-4456 ext. 120	<a href="mailto:csproul@mahomet-il.gov">csproul@mahomet-il.gov</a>
Parks & Recreation Director	Dan Waldinger	(217) 586-6025 ext. 201	<a href="mailto:dwaldinger@mahomet-il.gov">dwaldinger@mahomet-il.gov</a>
Parks & Recreation Administrative Assistant	Johanna Jewell	(217) 586-6025 ext. 200	<a href="mailto:mahometrec@mahomet-il.gov">mahometrec@mahomet-il.gov</a>
Planner & Community Development Director	Kelly Pfeifer	(217) 586-4456 ext. 122	<a href="mailto:kpfeifer@mahomet-il.gov">kpfeifer@mahomet-il.gov</a>
Community Development Administrative Assistant	Gloria Wisheart	(217) 586-4456 ext. 123	<a href="mailto:kwisheart@mahomet-il.gov">kwisheart@mahomet-il.gov</a>
Building Inspector & Code Enforcement	Ken Buchanan	(217) 586-4456 ext. 114	<a href="mailto:kbuchanan@mahomet-il.gov">kbuchanan@mahomet-il.gov</a>
Collector & Water/Wastewater Billing	Sara Toomer	(217) 586-4456 ext. 110	<a href="mailto:stoomer@mahomet-il.gov">stoomer@mahomet-il.gov</a>
Accounts Receivable / Payable	Laura Peralta	(217) 586-4456 ext. 111	<a href="mailto:lperalta@mahomet-il.gov">lperalta@mahomet-il.gov</a>
Transportation Superintendent	Eric Crowley	(217) 586-2013	<a href="mailto:ecrowley@mahomet-il.gov">ecrowley@mahomet-il.gov</a>
Water & Wastewater Superintendent	Jason Heid	(217) 586-3554	<a href="mailto:jheid@mahomet-il.gov">jheid@mahomet-il.gov</a>
Chief of Police	Mike Metzler	(217) 586-5533	<a href="mailto:mmetzler@police.mahomet-il.gov">mmetzler@police.mahomet-il.gov</a>
Police Department Records	Karla Washburn	(217) 586-5533	<a href="mailto:kwashburn@police.mahomet-il.gov">kwashburn@police.mahomet-il.gov</a>



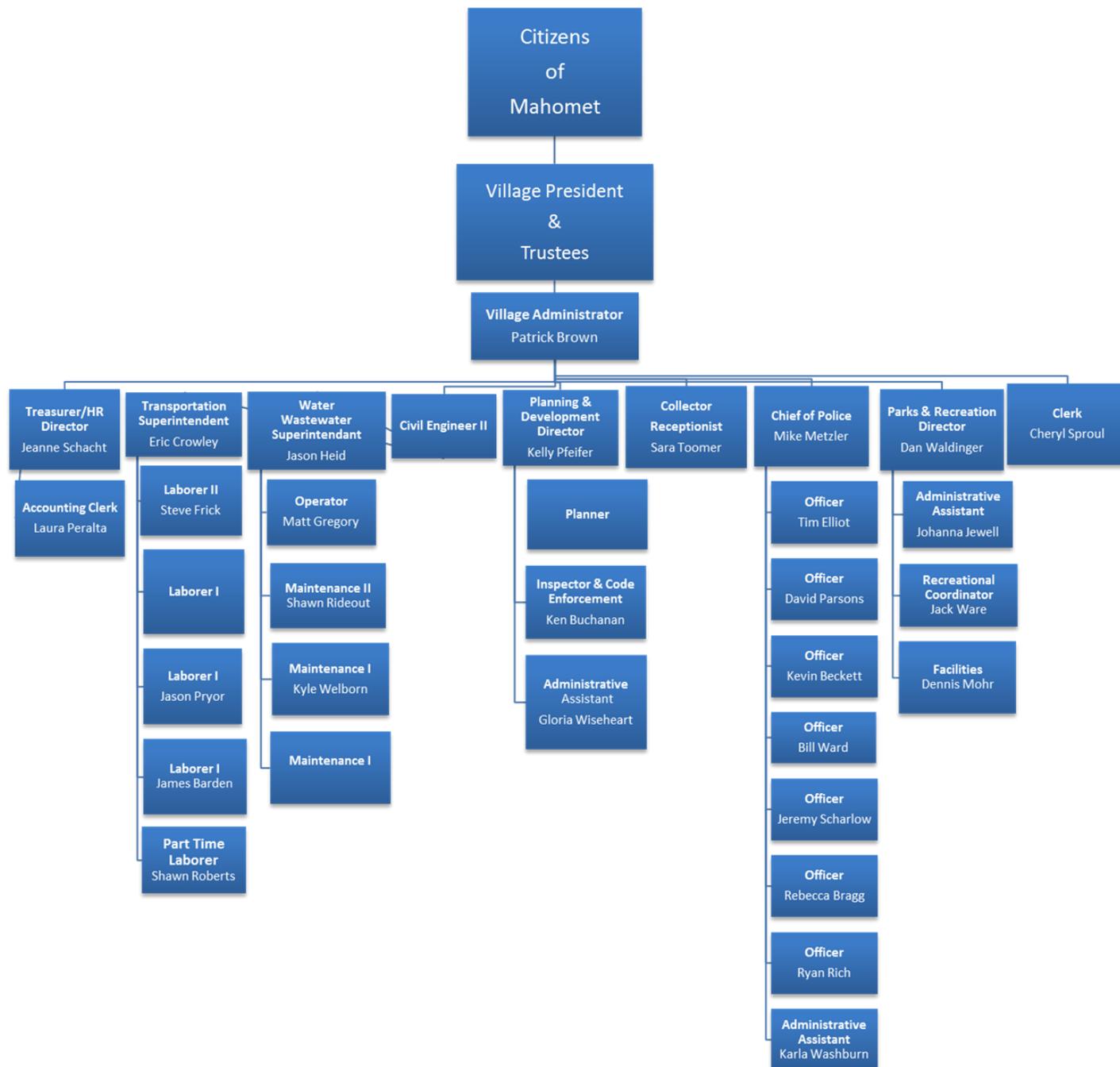
# Budget Process

The Village of Mahomet adopts an Appropriation Ordinance beget in accordance with Chapter 65 of the Illinois Compiled Statutes. The Village's Fiscal Year runs from May 1st to April 30th. The Village's Appropriation Ordinance serves as a roadmap for the fiscal year's expenditures and reflects the goals and priorities of the Village's elected officials. The working budget is formulated with the aid, support and input of staff and the Village board. The Village's Appropriation Ordinance process begins in December with formation of a budget calendar and ends in May with the final Appropriation Ordinance adoption by the Council. Formulation of the budget is a difficult process that involved projecting available revenue sources, identifying priorities, allocating resources and expenditures, reviewing the Village's performance data, negotiating and anticipating department budgets and establishing the fess, charges and taxes necessary to provide adequate levels of service to the citizens of Mahomet.





# Organizational Chart





# Board of Trustees



**SEAN WIDENER**  
**VILLAGE PRESIDENT**  
**MAYOR@MAHOMET-IL.GOV**  
**2015-2017**



**BRUCE COLRAVY**  
**VILLAGE TRUSTEES**  
**BCOLRAVY@MAHOMET-IL.GOV**  
**2015-2019**



**VICKI COOK**  
**VILLAGE TRUSTEE**  
**VCOOK@MAHOMET-IL.GOV**  
**2013-2017**



**ANDY HARPST**  
**VILLAGE TRUSTEE**  
**AHARPST@MAHOMET-IL.GOV**  
**2013-2017**



**DONALD LYNN**  
**VILLAGE TRUSEE**  
**DLYNN@MAHOMET-IL.GOV**  
**2015-2019**



**BILL OLIGER**  
**VILLAGE TRUSTEE**  
**BOLIGER@MAHOMET-IL.GOV**  
**2015-2019**



**BRIAN METZGER**  
**VILLAGE TRUSTEE**  
**BMETZGER@MAHOMET-IL.GOV**  
**2015-2017**



# Where We Get Our Revenue

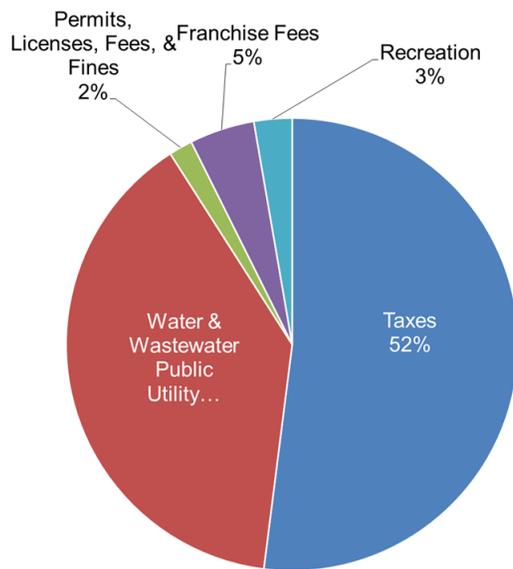
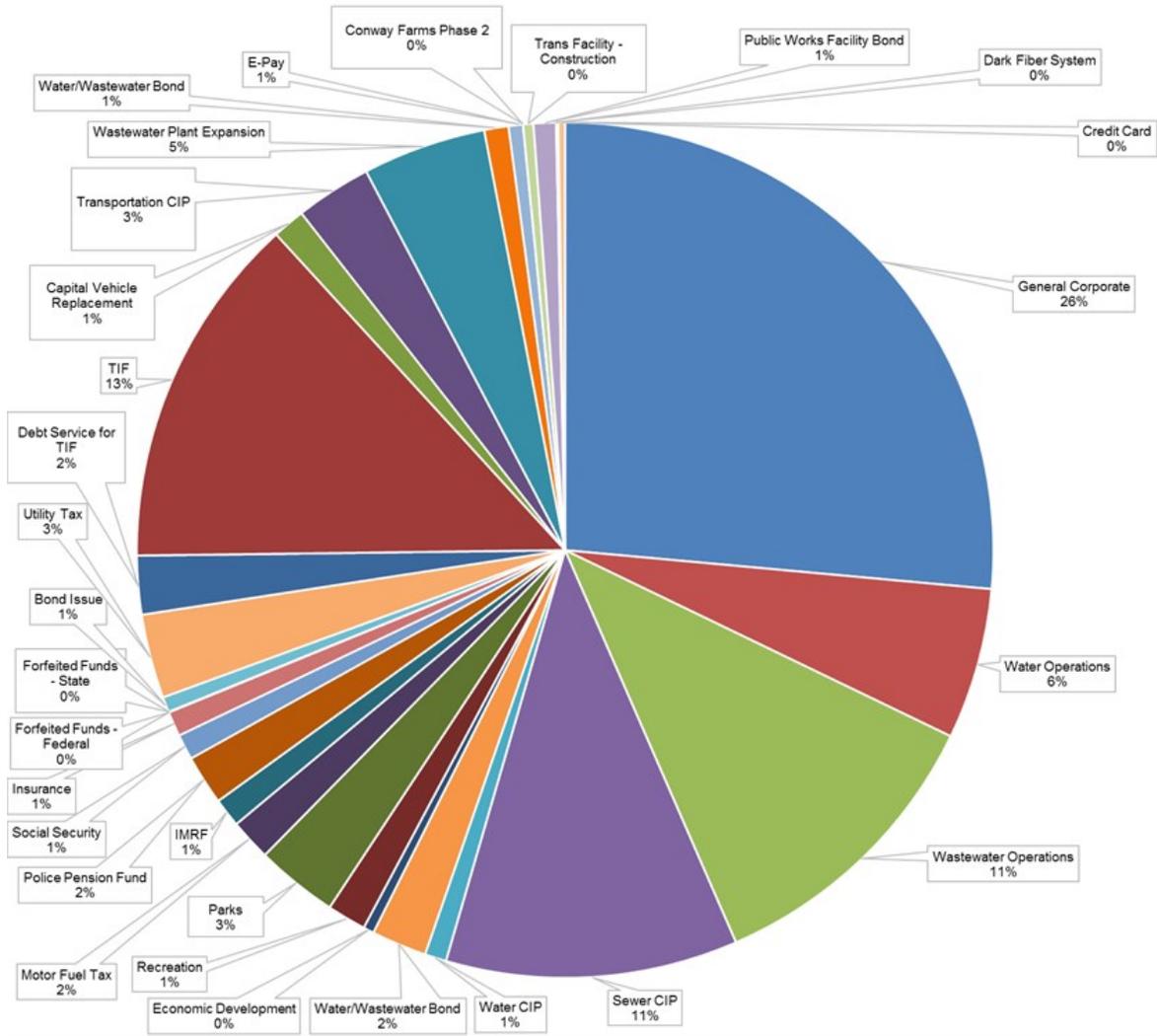
## Revenue 2017 Budget

Revenue by Fund Type	
General Corporate	\$ 3,412,222
Water Operations	\$ 737,286
Wastewater Operations	\$ 1,458,220
Sewer CIP	\$ 1,421,890
Water CIP	\$ 105,025
Water/Wastewater Bond	\$ 269,176
Economic Development	\$ 51,975
Recreation	\$ 190,380
Parks	\$ 400,280
Motor Fuel Tax	\$ 201,880
IMRF	\$ 140,974
Police Pension Fund	\$ 242,280
Social Security	\$ 124,180
Insurance	\$ 121,495
Forfeited Funds - Federal	\$ 5
Forfeited Funds - State	\$ 2,512
Bond Issue	\$ 74,575
Utility Tax	\$ 410,150
Debt Service for TIF	\$ 285,171
TIF	\$ 1,731,010
Capital Vehicle Replacement	\$ 158,150
Transportation CIP	\$ 370,200
Wastewater Plant Expansion	\$ 601,500
Water/Wastewater Bond	\$ 118,025
E-Pay	\$ 70,001
Conway Farms Phase 2	\$ 60
Trans Facility - Construction	\$ 50,005
Public Works Facility Bond	\$ 109,367
Dark Fiber System	\$ 10,001
Credit Card	\$ 33,002
<b>Total</b>	<b>\$ 12,900,997</b>

Revenue	2016 Actual	2017 Budget	
Taxes	\$3,488,929	\$3,636,864	52%
Water & Wastewater Public Utility	\$2,569,145	\$2,722,421	39%
Permits, Licenses, Fees, & Fines	\$116,187	\$118,375	2%
Franchise Fees	\$251,027	\$325,000	5%
Recreation	\$203,103	\$190,380	3%
<b>Total Revenues</b>	<b>\$6,628,391</b>	<b>\$6,993,040</b>	<b>100%</b>



# Where We Get Our Revenue



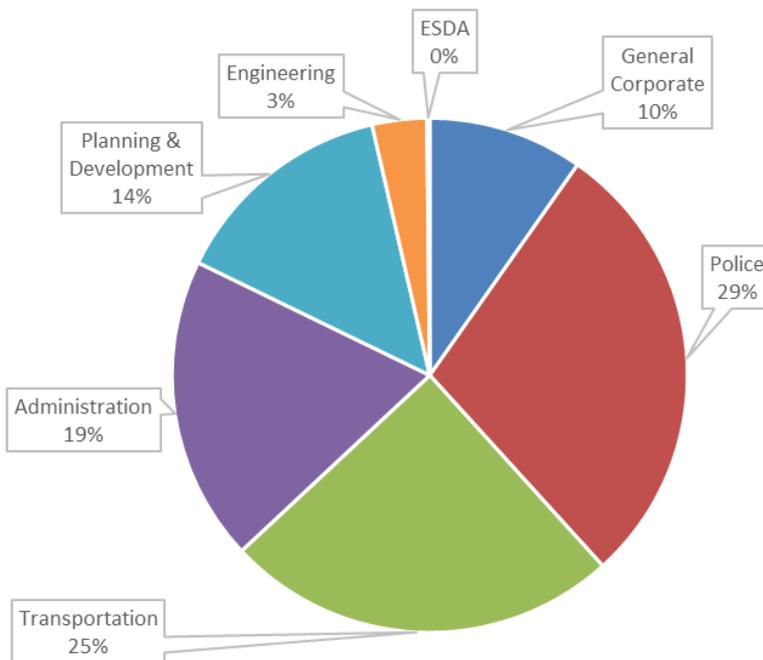


# How We Spend Our Revenue

## Expenditures 2017 Budget

Expenses by Fund Type	
General Corporate	\$ 3,741,305
Water Operations	\$ 771,036
Wastewater Operations	\$ 1,646,371
Sewer CIP	\$ 300,000
Water CIP	\$ 220,000
Water/Wastewater Bond	\$ 267,400
Economic Development	\$ 106,250
Recreation	\$ 228,684
Parks	\$ 462,283
Motor Fuel Tax	\$ 180,840
IMRF	\$ 145,000
Police Pension Fund	\$ 144,300
Social Security	\$ 145,000
Insurance	\$ 121,855
Forfeited Funds - Fed	\$ 5,386
Forfeited Funds - State	\$ 5,500
Bond Issue	\$ 72,385
Utility Tax	\$ 420,000
Bond - Const. Acct.	\$ -
Debt Service for TIF	\$ 335,275
TIF	\$ 1,704,688
Capital Vehicle Replacement	\$ 241,500
Transportation CIP	\$ 613,500
Wastewater Plant Expansion	\$ 2,558,211
Water/Wastewater Bond	\$ 113,250
E-Pay	\$ 70,150
Conway Farms Phase 2	\$ 42,079
Trans Facility - Construction	\$ 50,144
Public Works Facility Bond	\$ 108,180
Dark Fiber System	\$ 10,000
Credit Card	\$ 33,000
<b>Total</b>	<b>\$ 14,863,572</b>

## General Corporate Expenses

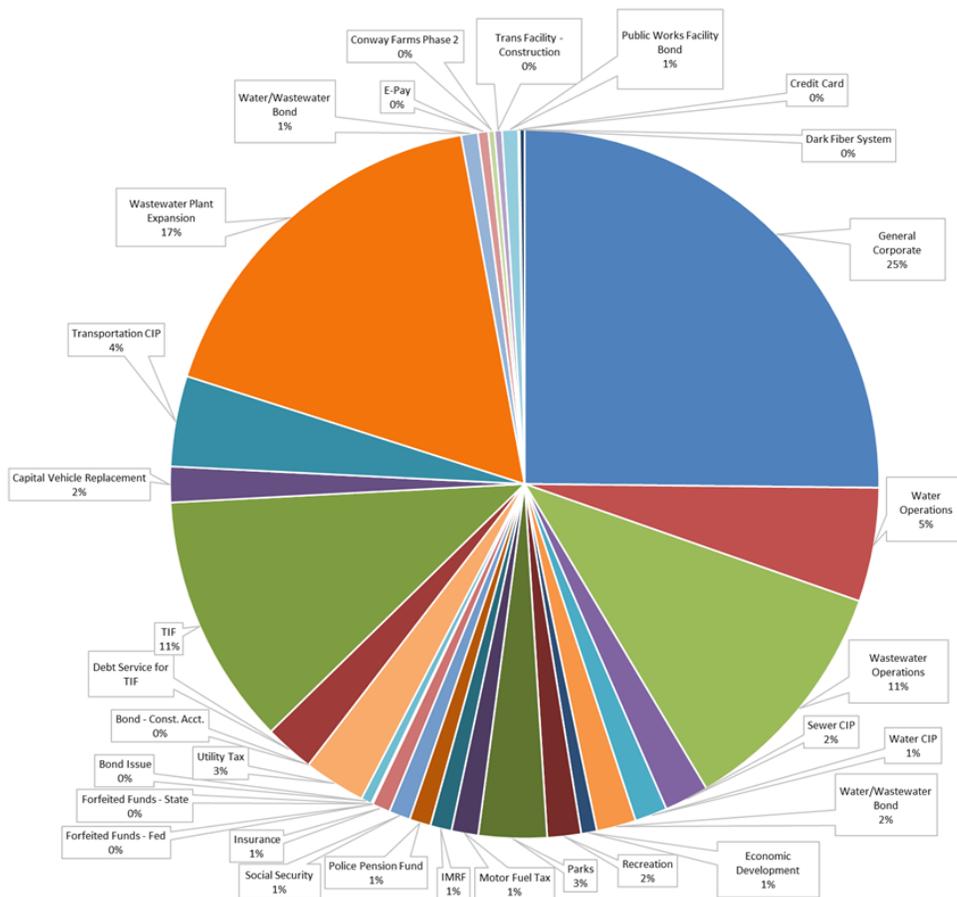


General Corporate Expenses	
General Corporate	\$ 364,000
Police	\$ 1,068,353
Transportation	\$ 926,168
Administration	\$ 717,245
Planning & Development	\$ 530,743
Engineering	\$ 128,347
ESDA	\$ 6,450
<b>Total</b>	<b>\$ 3,741,306</b>

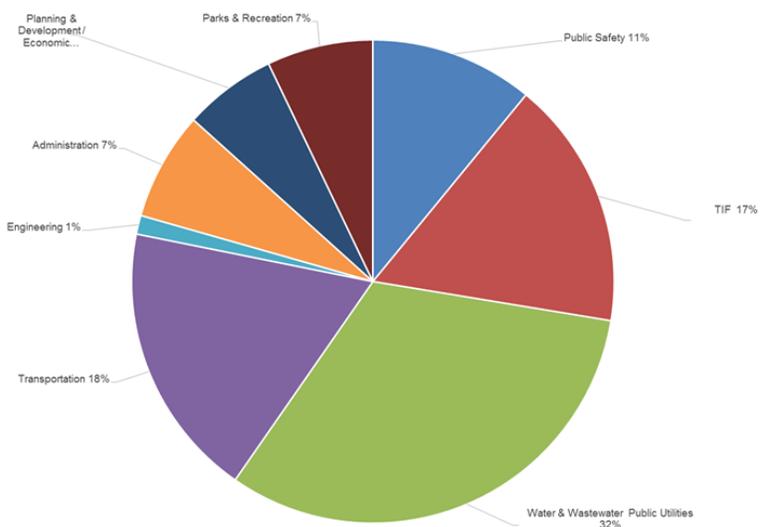
Expenditures	2016 Actual	2017 Budget	
Public Safety	\$992,372	\$1,120,803	11%
TIF	\$1,548,609	\$1,704,688	17%
Water & Wastewater Public Utilities	\$2,987,345	\$3,284,807	32%
Transportation	\$1,410,561	\$1,893,037	18%
Engineering	\$53,687	\$128,347	1%
Administration	\$515,132	\$742,245	7%
Planning & Development / Economic Development	\$463,065	\$636,993	6%
Parks & Recreation	\$502,134	\$728,967	7%
<b>Total Expenditures</b>	<b>\$8,472,905</b>	<b>\$10,239,887</b>	<b>100%</b>



# How We Spend Our Revenue



## Expenses by Source / Department





# Property Taxes

The amount you pay in property taxes is based on the fair cash value of your home as identified by the Township Assessor. The Property Tax Code states that each property shall be assessed at 33.33% of fair cash value. This means that property owners pay taxes on one-third of their respective property. The taxable value is then calculated by the tax rates established by the various taxing bodies within corporate limits. The Village of Mahomet's 2015 tax rate payable in 2016 is \$0.8607. Therefore, Village's taxes collected in 2016 on a \$186,900 home is \$484.52 based on the adopted tax rate of \$0.8607 per \$100 valuation. The total amount of property taxes paid based on a \$186,900 home is \$4,535.48.

## Tax Levy History

Assessment Year	EAV	Rate	Levy Amount
2015	\$169,328,648	\$0.8607	\$1,457,412
2014	\$161,118,680	\$0.8714	\$1,403,988
2013	\$153,001,608	\$0.8772	\$1,342,130
2012	\$148,738,628	\$0.8636	\$1,284,507
2011	\$148,616,600	\$0.8256	\$1,226,979
2010	\$145,331,681	\$0.8132	\$1,181,837
2009	\$140,765,812	\$0.7943	\$1,118,103
2008	\$134,656,068	\$0.8023	\$1,080,346
2007	\$123,978,945	\$0.8044	\$997,287
2006	\$112,061,441	\$0.8366	\$937,506
2005	\$100,652,161	\$0.8604	\$866,011
2004	\$88,186,618	\$0.8881	\$783,185
2003	\$82,765,803	\$0.8988	\$743,899
2002	\$74,485,112	\$0.9367	\$697,702
2001	\$67,626,518	\$0.9680	\$654,625
2000	\$61,660,459	\$0.9945	\$613,213
1999	\$58,119,558	\$0.9753	\$566,840

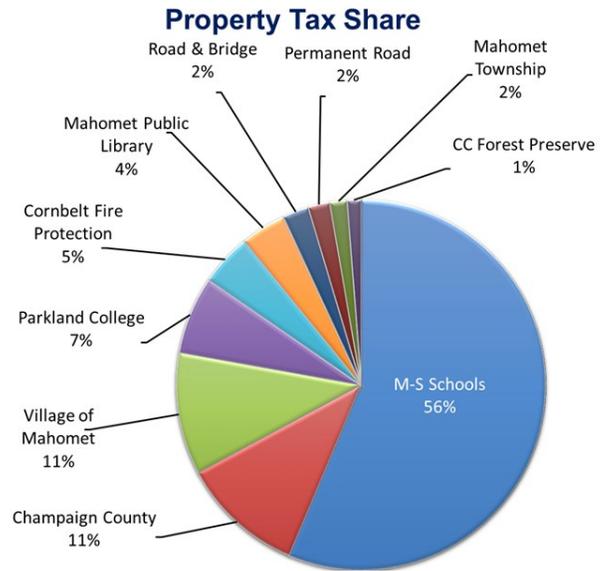


2015 Payable in 2016 Village of Mahomet Fund Levy Rates			
Fund Name	Levy Amount	Capped Extension Rate	Extension
General	\$ 744,632.00	0.3440	\$ 582,490.55
Bond	\$ 71,969.00	0.0425	\$ 71,964.68
IMRF	\$ 135,000.00	0.0627	\$ 106,169.06
Fire Protection	\$ 50,000.00	0.0232	\$ 39,284.25
Police Protection	\$ 255,302.00	0.1186	\$ 200,823.78
Police Pension	\$ 120,000.00	0.0557	\$ 94,316.06
Audit	\$ 20,000.00	0.0093	\$ 15,747.56
Liability Insurance	\$ 123,000.00	0.0571	\$ 96,686.66
Street & Bridge	\$ 170,201.00	0.0320	\$ 54,185.17
Park	\$ 127,651.00	0.0590	\$ 99,903.90
ESDA	\$ 1,814.00	0.0009	\$ 1,523.96
Social Security	\$ 120,000.00	0.0557	\$ 94,316.06
	<b>\$ 1,939,569.00</b>	<b>0.8607</b>	<b>\$ 1,457,411.69</b>



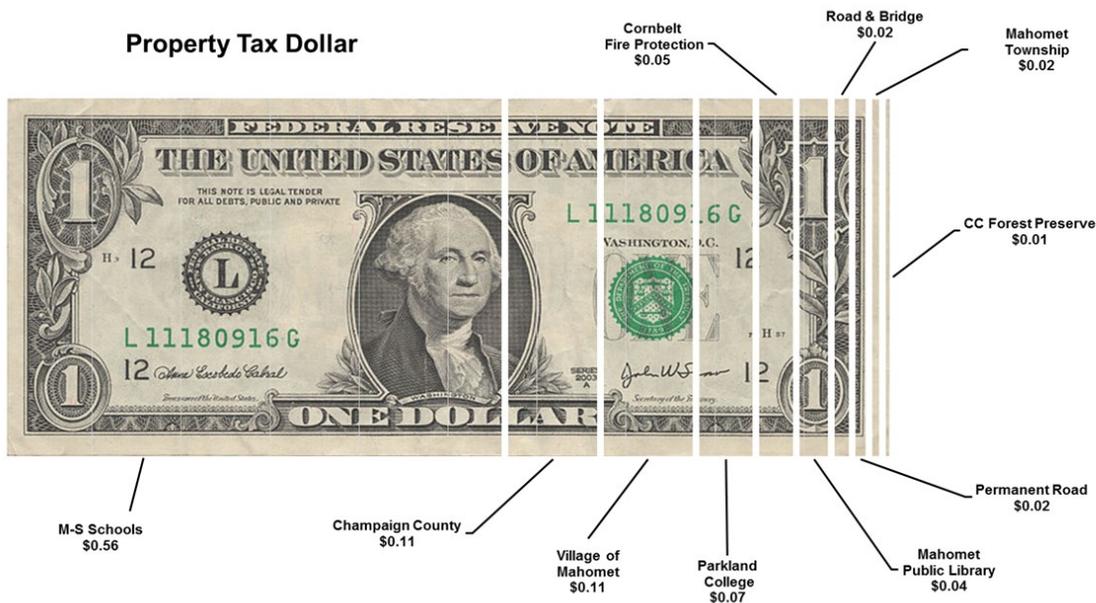
# Property Tax Share

Taxing Body	Tax Per \$	Tax Rate
M-S Schools	\$0.56	4.5409
Champaign County	\$0.11	0.8672
Village of Mahomet	\$0.11	0.8607
Parkland College	\$0.07	0.5460
Cornbelt Fire Protection	\$0.05	0.3673
Mahomet Public Library	\$0.04	0.3177
Road & Bridge	\$0.02	0.1849
Permanent Road	\$0.02	0.1551
Mahomet Township	\$0.02	0.1223
CC Forest Preserve	\$0.01	0.0947
	<b>\$1.00</b>	<b>8.0568</b>



Taxpayer	Type of Business	2015 Equalized Assessed	% of Total EAV
The Waterford at Bridle Brook	Assisted Living	\$3,241,590	1.91%
Glenwood	Assisted Living	\$1,252,190	0.74%
Farm Credit Services	Agricultural financial service	\$1,017,980	0.60%
Individual	Multi-family housing	\$766,360	0.45%
D & D Trust	Multi-family housing	\$749,690	0.44%
Marsh Acres, LLC	Grocery & Rentals	\$721,180	0.43%
VK Properties, LLC	Eastwood Plaza	\$656,700	0.39%
Individual	Multi-family housing	\$651,650	0.38%
Individual	Multi-family housing	\$634,580	0.37%
Individual	Multi-family housing	\$625,990	0.37%
		<b>\$10,317,910</b>	<b>6.09%</b>

## Property Tax Dollar





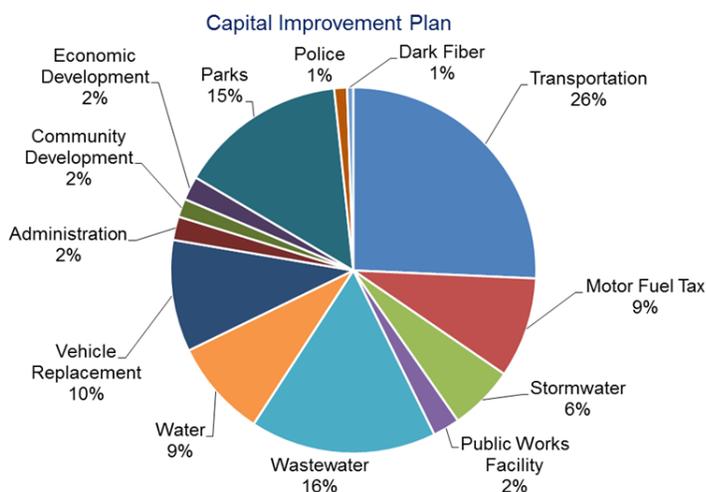
# Capital Improvement Plan

A Capital Improvement Program is a statement of intent by the Village Officials who establish a program or plan for the utilization of the financial resources of the Village over a specified period of time to accomplish specified objectives related to capital expenditures and Village services. The plan is a planning tool designed to be altered annually as conditions warrant.

A long-range capital improvement plan provides a long-range viewpoint for the community to define needed projects and expenditure plans, select those projects deemed most important in comparison to all others, determine when such projects should occur and anticipate what impact such expenditures will have on the community and especially the Village's financial condition. Some of the major advantages to developing a long-range capital expenditure plan are as follows:

1. Develop a stable tax rate eliminating unnecessary fluctuations which can cause hardships to the taxpayer and the village government;
2. Provide adequate time to plan and coordinate construction projects and expenditure plans, eliminating costly duplication of efforts;
3. Provide a perspective of how projects or plans related to each other and what the ultimate objectives are;
4. Provide adequate time to search for alternate methods of financing, including debt issue and grants;
5. Provide time to acquire land and right-of-way where needed;
6. Allow more public knowledge and input into the development of plans for the community;
7. Reduce spur-of-the moment decisions which may have major economic impact on the community, often a result of special interest groups; and
8. Assist in planning efforts of other public utilities, companies, agencies and businesses.

Capital Improvement Plan	
Transportation	\$ 476,000
Motor Fuel Tax	\$ 164,402
Stormwater	\$ 106,500
Public Works Facility	\$ 44,000
Wastewater	\$ 305,000
Water	\$ 160,000
Vehicle Replacement	\$ 182,997
Administration	\$ 38,500
Community Development	\$ 30,000
Economic Development	\$ 39,000
Parks	\$ 275,000
Police	\$ 21,000
Dark Fiber	\$ 10,000
<b>Total</b>	<b>\$ 1,852,399</b>





# Revenue Overview

## REVENUE OVERVIEW

The principal revenue sources for fiscal year 2017 are ad valorem taxes on real property located within the Village, the Village's portion of the State sales tax on retail sales as well as the sale of water (and sewer use fees associated with those sales), bond proceeds for capital projects, the Village's share of State Income tax and other significant sources. This section describes the major revenue sources for each fund and includes a discussion of the trends and significant events, if any affecting these sources.

### General Fund

The General Fund accounts for most of the operating functions of the Village and has the most diverse sources of revenue. The primary sources of revenue are the property tax, sales tax, per capita share of the state income tax, and telecommunications tax.

### Property Taxes

The Village's 2015 tax levy payable in 2016 provides income for the General Fund to fund Operations. Tax caps have a significant impact what is actually received. Because of tax caps, our levy can not be increased more than 5% or the CPI, on the amount levied compared to whichever is less. Below is the amount of the current years tax levy as well as the amount we received.

Fund Name	Levied	Capped Levy Extended
General	\$744,632	\$582,491
Police Protection	\$71,969	\$71,965
Police Pension	\$135,000	\$106,169
Fire Protection	\$50,000	\$39,284
Bond	\$255,302	\$200,824
IMRF	\$120,000	\$94,316
Audit	\$20,000	\$15,748
Street & Bridge	\$123,000	\$96,687
Park	\$170,201	\$54,185
Liability Insurance	\$127,651	\$99,904
ESDA	\$1,814	\$1,524
Social Security	\$120,000	\$94,316
	<b>\$1,939,569</b>	<b>\$1,457,412</b>

### Mahomet Valuation by Category

	2013		2014		2015	
Farm	\$1,982,704	1.3%	\$2,281,359	1.4%	\$2,325,529	1.4%
Commercial	\$14,127,512	9.2%	\$15,287,241	9.5%	\$15,508,820	9.5%
Residential	\$136,823,147	89.4%	\$143,482,765	89.1%	\$151,424,390	89.1%
Railroad	\$68,245	0.0%	\$67,315	0.0%	\$69,909	0.0%
	<b>\$153,001,608</b>	<b>100.0%</b>	<b>\$161,118,680</b>	<b>100.0%</b>	<b>\$169,328,648</b>	<b>100.0%</b>

\$5,069,020 New Construction  
 \$704,440 New TIF



# Sales Tax Revenue

## Sales Tax

The state distributes 1% of the basic 6.25% sales tax collected within a municipality to the municipal government. This tax is imposed on the sale of tangible personal property including food to be consumed off the premises and medicines and medical appliances. Home rule municipalities can impose an additional rate with limitation in .25% increments. There are no restrictions in the use of this revenue.

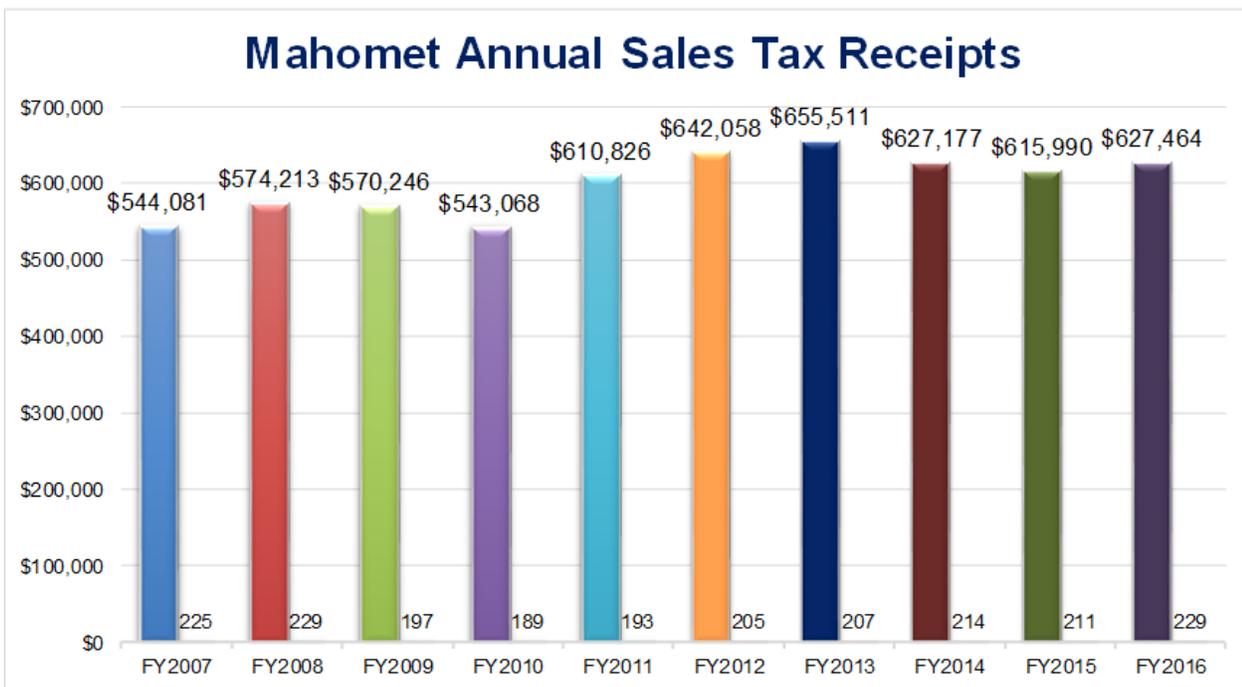
Non-home rule municipalities may impose an additional 1/2 of 1% by referendum to be used only for infrastructure improvement. Infrastructure is defined as: streets, bridges, sidewalks, waste disposal system, water and sewer line extension, water distribution and purification facilities, storm water drainage and retention facilities and sewage treatment facilities.

In addition to the sales taxes returned to the municipalities based upon local sales, municipalities also receive State Use Tax. The Use Tax is distributed on a per capita basis.

### Breakdown of tax rates

Mahomet	
5.00%	State of Illinois
1.00%	Local Municipal Rate
0.25%	County-wide Rate
<hr/>	
6.25%	Basic Sales Tax Rate
0.25%	Champaign County Public Safety Rate
1.00%	Champaign County School Facility Rate
<hr/>	
7.50%	Sales Tax rate for purchases within Mahomet Limits

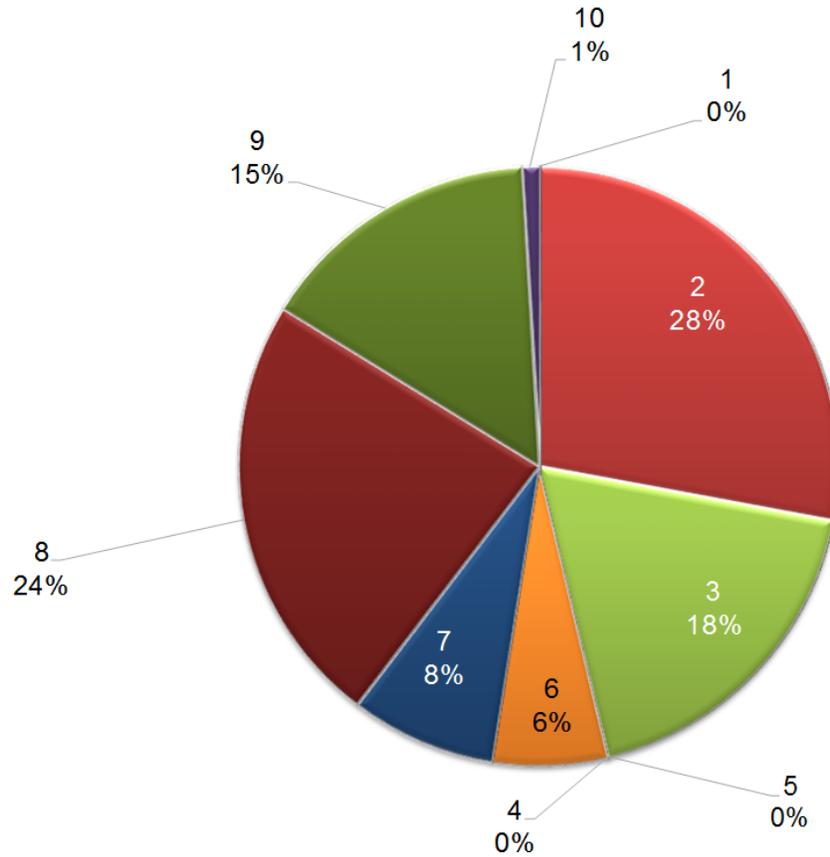
Mahomet Annual Sales Tax Receipts		
Tax Year	Tax Receipts	# of Taxpayers
FY2007	\$544,081	225
FY2008	\$574,213	229
FY2009	\$570,246	197
FY2010	\$543,068	189
FY2011	\$610,826	193
FY2012	\$642,058	205
FY2013	\$655,511	207
FY2014	\$627,177	214
FY2015	\$615,990	211
FY2016	\$627,464	160





# Sales Tax Revenue

## MAHOMET ANNUAL SALES TAX BY CATEGORY



Category	2015
1	
2	175,296.81
3	114,739.95
4	579.58
5	
6	39,228.54
7	49,187.52
8	147,061.61
9	96,073.63
10	5,725.24
<b>Totals</b>	<b>627,892.88</b>

\* Calendar Year

- |    |                               |                                                                       |
|----|-------------------------------|-----------------------------------------------------------------------|
| 1  | Gen Mdse                      | Dept/Variety Stores                                                   |
| 2  | Food                          | Grocery/Fruit/Candy & Veg Mkts; Bakeries                              |
| 3  | Drinking & Eating Places      | Eating and dirking places/motel                                       |
| 4  | Apparel                       | Clothing/shoe Stores                                                  |
| 5  | Furniture & HH & Radio        | Computer/Elect shops/refridge serv/Furniture/Repair/Welding           |
| 6  | Lumber, Bldg, Hardware        | Contractors/roofing/plumb hardware/nurseries/heating & A/C            |
| 7  | Automotive & Filling Stations | Auto/gas stations/RV dealers/auto repair/car wash                     |
| 8  | Drugs & Misc Retail           | Drug Stores/Florist/optical/jewelry/gift shop/unclassified            |
| 9  | Agriculture & All others      | Beauty shop/day care/Hosp/phone/cbl/fit/schools/legal/const snd & grv |
| 10 | Manufacturers                 |                                                                       |



# State Shared Revenue

## Illinois State Income Tax

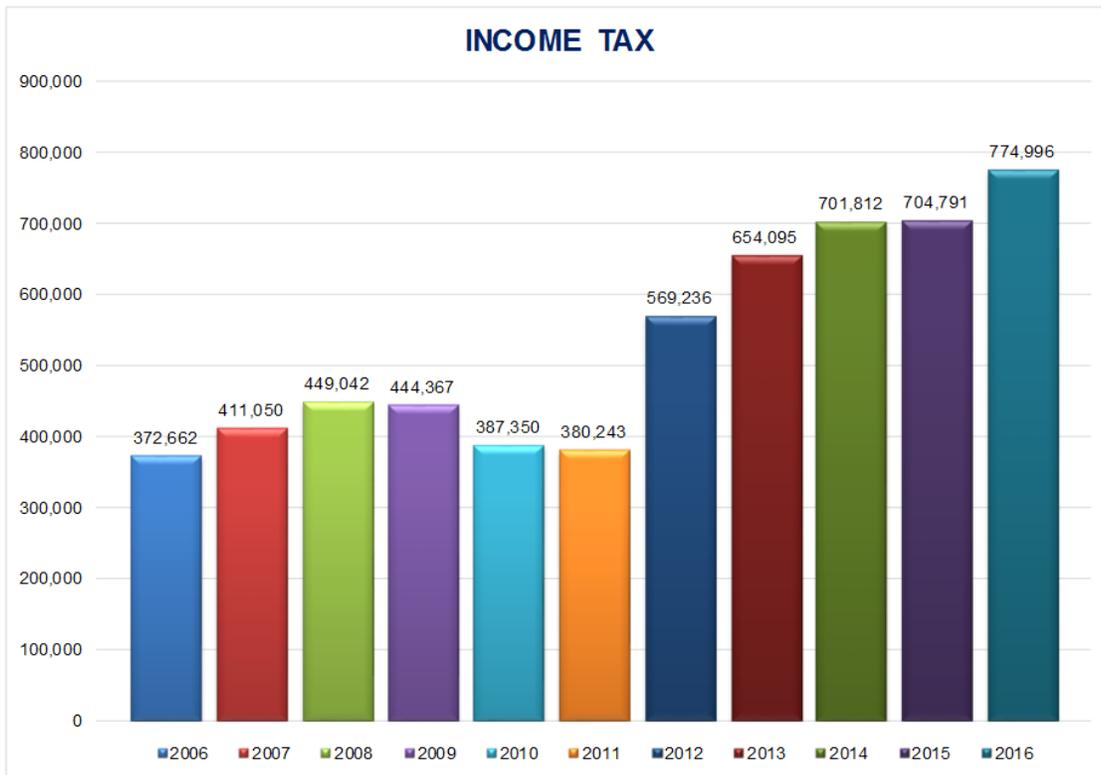
The Village receives a portion of the 3.75% State income tax on individuals and 5.25% tax on corporations. 8% (used to be 10%) of income taxes are shared and distributed to local governments and is determined on a per capita basis and is dependent on the overall condition of the State's economy. The municipal share of State income tax is controlled by the state legislature and is subject to change at any time.

### Tax Rates:

In 2011 - 2014, the individual tax rate increases from 3% to 5%; and the corporate rate increases from 4.8% to 7%.  
In 2015 - 2024, the individual rate is 3.75%, and the corporate rate is 5.25%; and  
In 2025 and thereafter, the individual rate is 3.25%, and the corporate rate is 4.8%.

### Local Government Distributive Fund (LGDF):

The Local Government Distributive Fund (LGDF) is a state fund into which a portion of state income tax revenue is deposited annually. Cities and counties currently receive 8% of total state income tax revenues through this fund. Since 1969, Illinois municipalities have partnered with the State to fund core municipal services such as police, fire, roads, sidewalks, planning and zoning, public safety, water and sewer, public works, and snowplowing. This funding partnership is made possible by revenue from the Local Government Distributive Fund (LGDF). In addition to funding core everyday services to Illinois citizens, LGDF distributions play a role in keeping the local tax burden low. Without LGDF, communities across Illinois would need to explore increases to local taxes. This includes property taxes. It is widely believed that Illinois has a high property tax burden and this would undoubtedly be worsened if LGDF funds were reduced or eliminated. Until January of 2011, 10% of total income tax collections were deposited into LGDF for distribution to cities and counties. Distributions occur on a per capita basis. The percentage share of state income tax revenue was reduced from 10% to 6% following the enactment of the temporary income tax increase in 2011. The percentage was decreased because the state opted to keep the entirety of the new increased revenues for itself. When the income tax rates declined in January 2015, the LGDF share increased to 8% of total collections. In the absence of any statutory changes, this percentage will remain the same until 2025 when it will return to approximately 10% of total state income tax collections.



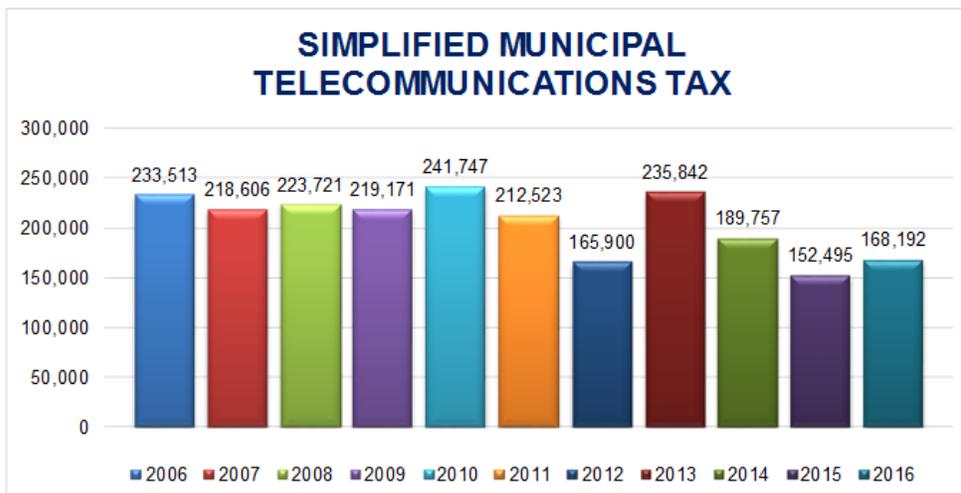


# State Shared Revenue

## Simplified Municipal Telecommunications Tax

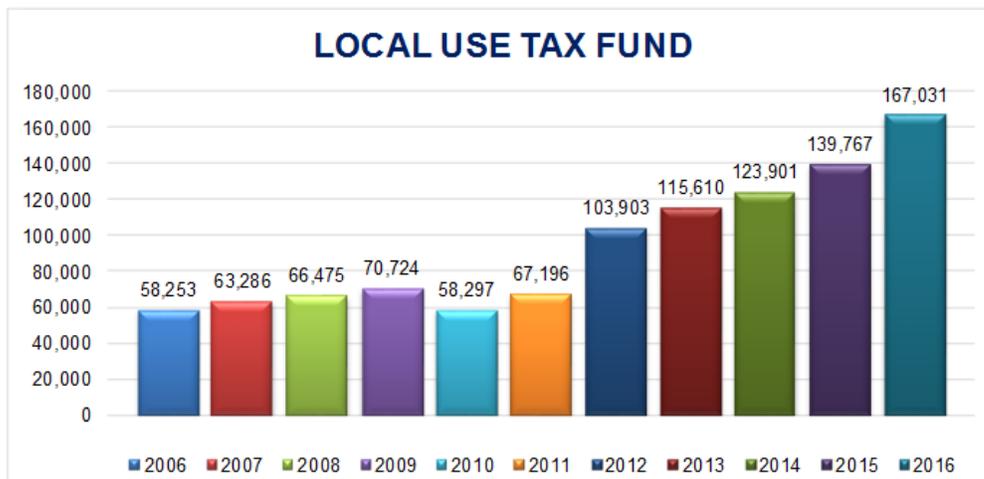
The Village levies a 6% tax on all telecommunications activity. Telecommunications includes messages or information transmitted through use of local, toll, and wide area telephone service, private line services, channel services, telegraph services, teletypewriter, computer exchange services, cellular mobile telecommunications service, specialized mobile radio, stationary two-way radio, paging service, or any other form of mobile and portable one-way or two-way communications, or any other transmission of messages or information by electronic or similar means, between or among points by wire, cable, fiber optics, laser, microwave, radio, satellite, or similar facilities.

Beginning in January 2003, the State Department of Revenue began collecting this tax on behalf of all municipalities and remitting payment monthly. This has greatly simplified the process of collecting and tracking this revenue. In recent years, telecommunications tax receipts have declined because many cellular phone providers are offering free long distance services and competition has driven down the cost of service. Additionally, a new law which went into effect in January 2007 exempted DSL service from the tax. As the chart shows, telecom revenue has been falling for the last few years.



## Local Use Tax Fund

Local Use Tax is a tax imposed on the privilege of using, in Illinois, any item of tangible personal property (e.g. vehicles, boats, aircraft) that is purchased outside the State at retail and then registered in Illinois or is sold by a retailer outside of Illinois and then shipped to Illinois residents and businesses (e.g. office supplies, clothing, etc). The tax is collected by the State of Illinois and with a few exception, is remitted to each municipality based on population.

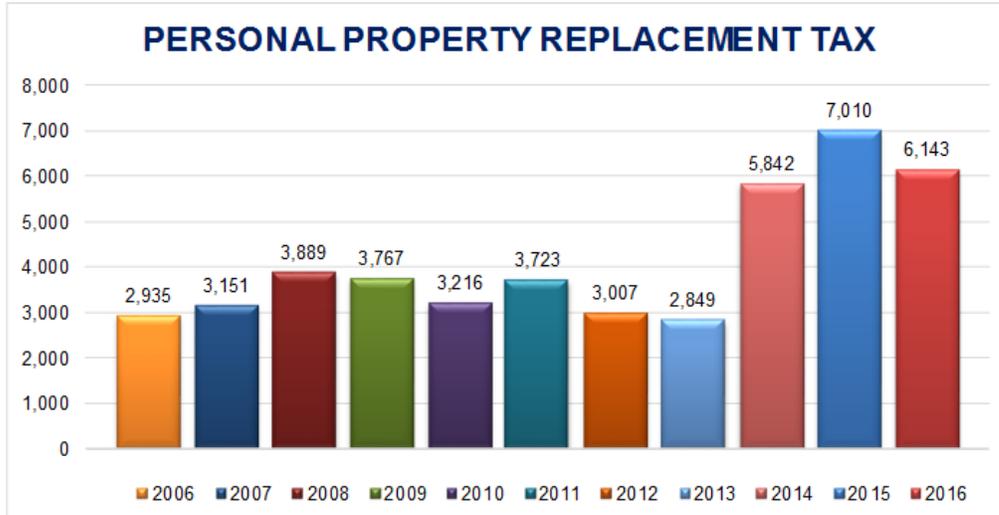




# State Shared Revenue

## Personal Property Replacement Tax

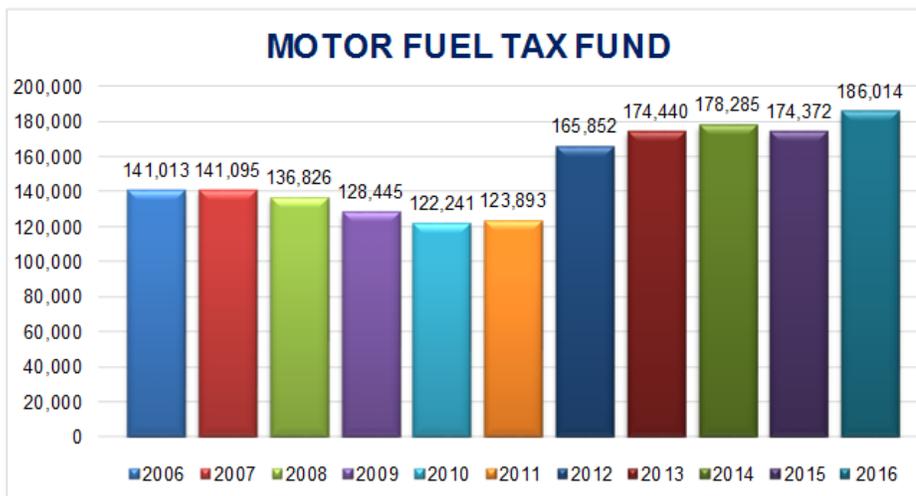
The Village receives Personal Property Replacement Tax (PPRT) from the State of Illinois. PPRT is a tax imposed by the General Assembly to replace revenue lost by units of local government as a result of the abolition of ad valorem personal property taxes several years ago.



## Motor Fuel Tax Fund

This fund accounts for the intergovernmental revenue from the State's tax on motor fuel products sold at retail. This statutory formula is used which results in the distribution to local governments based on per capita population. The size of the road program affects the amount of MFT used for capital improvements.

The motor fuel tax also is a source of revenue that the state shares with local governments. Intended to be used for the construction and maintenance of local roads, the state allots funds to counties, municipalities, townships and road districts. Of the funds set aside for local governments, Cook County receives 16.74%, the other 101 counties get 18.27% based on their share of motor vehicle license fee collections, municipalities get 49.10% based on their population, and townships and road districts receive 15.89% in proportion to township and road district mileage.

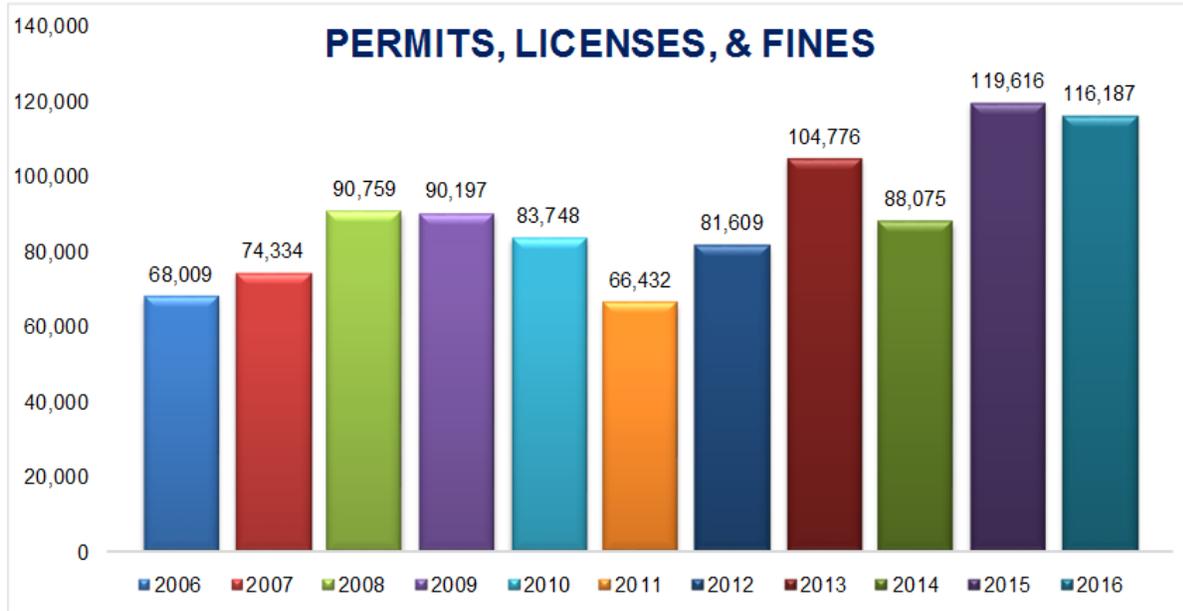




# Other Village Revenue

## Permits, Licenses, & Fines

This revenue source includes licenses, building permits and fines for ordinance violations and police tickets.



## Hotel / Motel Operators Occupation Tax

The Village implemented a 5% hotel operators occupation tax in 1993. The tax is imposed upon the use and privilege of renting, leasing or letting of rooms in a motel or hotel in the Village at a rate of 5% of the gross rental receipts from such rental, leasing or letting. The ultimate incidence of and liability for payment of said tax is borne by the user, lessee or tenant of the room(s).

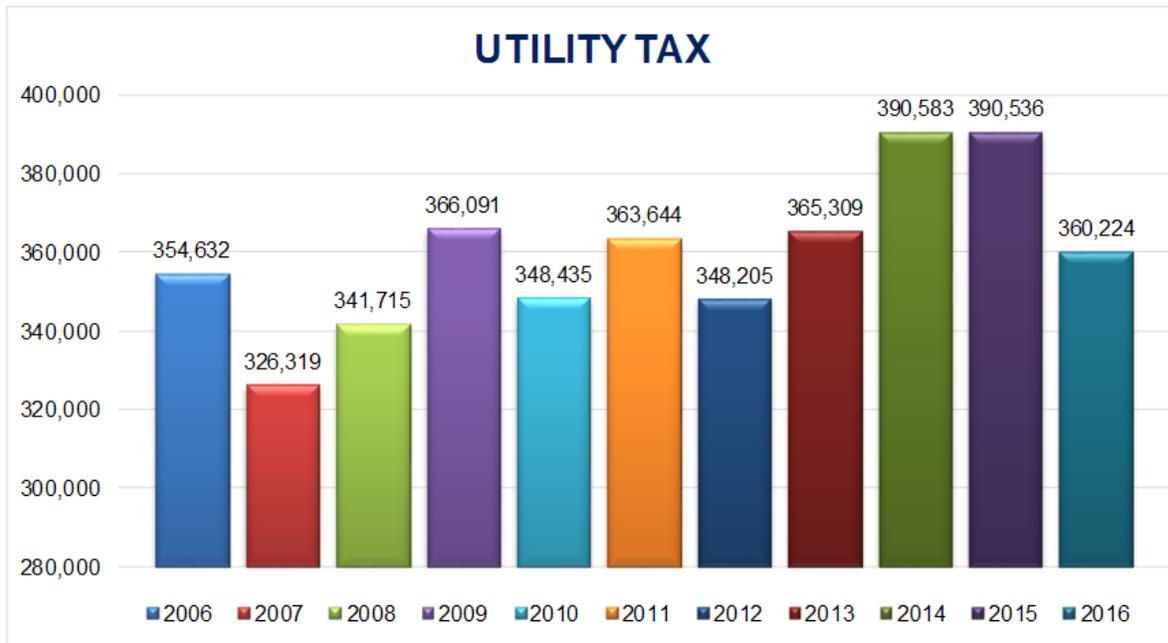




# Other Village Revenue

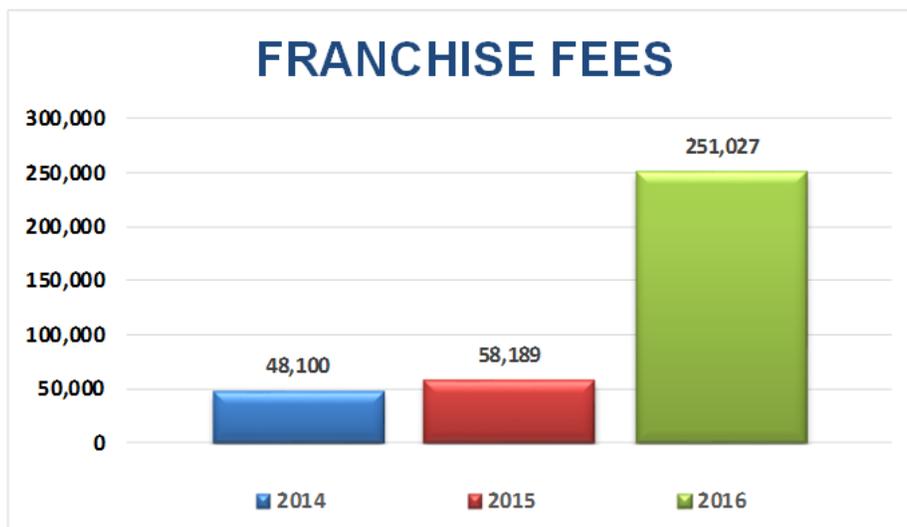
## Utility Tax

The Village levies a 5% tax on electrical and gas service. The tax is used to help fund the Police Department and the Park Department.



## Franchise Fees

Franchise fees are fees the village receives from utility companies for the use of our right-of-way.





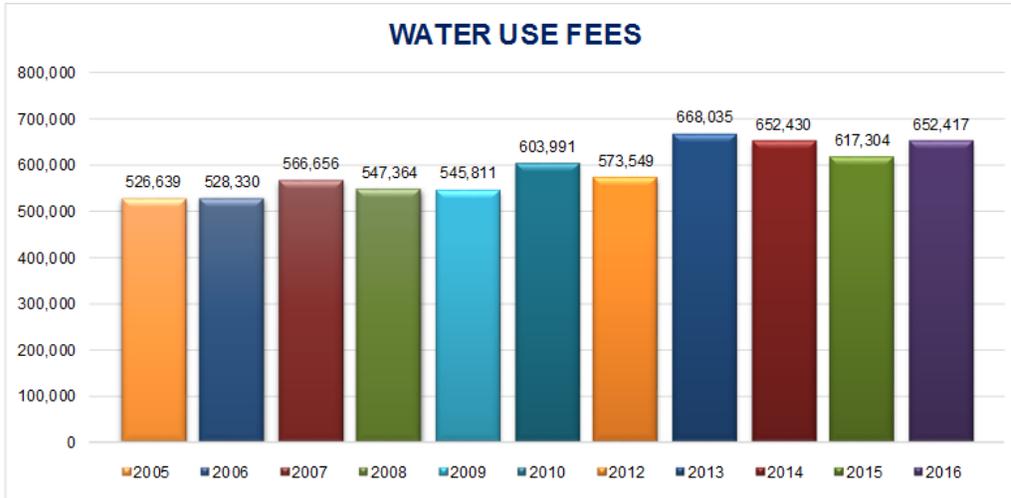
# Enterprise Fund Revenue

## Water Use Fees

This consists of fees derived from the retail sale of water use fees, which are based on amount of water billed.

The water fund is a proprietary fund and is responsible for the direct operation and maintenance of the water treatment and distribution system. Water is sourced from the Mahomet Aquifer and pumped to the a facility for treatment which includes iron removal and ion exchange softening.

Average Daily Usage 500,000 gallons  
Numbered of Metered Accounts 2,400



## Sewer Fund

The sewer fund is a proprietary fund and is responsible for the direct operation and maintenance of the wastewater treatment plan and the collection system. The treatment consists of an integrated fixed film activated sludge process with chemical feed systems. Tertiary treatment consisting of rapid sand filters. Design average flow is .90 MGD.

## Sewer Use Fees

This consists of fees derived from the retail sale of sewer use fees, which are based on amount of water billed.

