

ANNUAL OPERATING BUDGET
VILLAGE OF MAHOMET, ILLINOIS
MAY 1, 2010 - APRIL 30, 2011



Deb Braunig
Village President

Patrick Brown
Stephen DeReus
Mike Perrigin
Michael Tilford
Sean Widener
Village Trustees

Mell Smigielski
Administrator

Jeanne Schacht
Treasurer

Cheryl Sproul - Village Clerk
Jason Heid - Water/Wastewater Superintendent
Eric Crowley - Transportation Superintendent
Robert Mahrt - Village Planner
Dan Waldinger - Park and Recreation Director
Jerry Gamble - Police Chief

Village of Mahomet

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Budget Process

- | | | |
|----------|---|---|
| January | ✓ | Budget Kick Off: The budget calendar for 2010/2011 is reviewed, and changes or key issues to address in preparation of the budget are discussed. |
| | ✓ | Begin Capital Improvement Program (CIP) process. |
| | ✓ | Discuss and review Capital Improvement Program (CIP) with Board on Jan. 12th and Jan. 19th. |
| | ✓ | Distributed budget worksheets to department heads to complete and return to Village Treasurer by Jan. 18th. |
| | ✓ | Employee evaluations to begin. |
| February | ✓ | Fine tune first draft of CIP. |
| | ✓ | Village Treasurer enters data into system. |
| | ✓ | Review water/wastewater rates and connection fees for annual increase. |
| | ✓ | Preliminary revenue and expenditure projections for 2010/2011 are completed and distributed to department heads for review, changes and comments. |
| | ✓ | Department heads will review employee evaluations with the Village Administrator and then follow up with their employees. |
| March | ✓ | Village Board is given a draft copy of the preliminary budget, budget highlights and program change summaries. |
| | ✓ | Recommend the necessary increases for water/wastewater fees |
| April | ✓ | Departmental review of budget proposals. |
| | ✓ | Village Administrator reviews proposed budgets with Treasurer and Department Heads. |
| | ✓ | Village Board reviews final budget proposal. |
| | ✓ | Financial policies distributed to department heads to see if they have any comments or changes to the current policies. |
| May | ✓ | Proposed budgets are into effect. |
| | ✓ | Treasurer updates budget reflecting changes made during review and beginning cash balances. |
| | ✓ | Notice of budget hearing will be published in the Mahomet Citizen on May 14th, 2010. |

- √ A copy of the Village's proposed Annual Appropriation Ordinance will be available for inspection on May 14, 2010.
- √ A stike-out version of the Financial Policies is given to the Village Board for review.
- √ A public hearing will be held on Tuesday, May 25th, 2010 at 6:00 p.m. to review the Annual Appropriation Ordiance.
- √ Village Board holds public hearing and adopts FY 2010/2011 Budget, Financial Policies and Capital Improvement Program.

Mahomet COMMUNITY PROFILE

POPULATION:

1960 Census	1,367	
1970 Census	1,296	-5.19%
1980 Census	1,986	53.24%
1990 Census	3,103	56.24%
2000 Census	4,877	57.17%
2008 Census Estimate	6,422	31.68%

	U.S.	Village
2000 PER CAPITA INCOME	\$21,587	\$21,990
2000 MEDIAN HOUSEHOLD INCOME	\$41,994	\$57,574
2000 MEDIAN FAMILY INCOME	\$50,046	\$61,063

VILLAGE BOND RATING A3

MILES OF STREET 76

MILES OF SIDEWALK 38

MILES OF STORM SEWER xxx

MILES OF SANITARY SEWERS xxx

MUNICIPAL WATER UTILITY

Average Daily Usage	500,000 gallons
Miles of Water Main	xxx
Numbered of Metered Accounts	2162

Building Activity

NEW BUILDINGS	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Single Family	103	101	58	85	39	46
2-unit Buildings			6			
3 & 4-unit Buildings			4		5	
5 or 5+ unit Bldgs			1	2	1	
Industrial						
Commercial						

FIRE PROTECTION

Number of Fire Hydrants	xxx
I.S.O. Rating	xxx

RECREATION FACILITIES

Number of Parks and Playgrounds	8
Park Area in Acres	89

ELECTIONS

Number of Registered Voters	4369
Number of Votes Cast in Last Municipal Election	1378

TAX LEVY HISTORY

Tax Year	EAV	Rate	Tax Extension
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
1998	\$54,521,698	1.0370	565,390
1997	\$49,889,588	1.0278	
1996	\$44,317,452	1.0804	
1995	\$37,569,277	0.968	

Unemployment rates

	Local	Illinois	US
2009	8.3	10.1	9.3
2008	5.7	6.5	5.8
2007	4.5	5.1	4.6
2006	3.9	4.6	4.6
2005	4.3	5.7	5.1
2004	4.6	6.2	5.5
2003	4.6	6.7	6.0
2002	4.3	6.6	5.8
2001	3.8	5.4	4.7
2000	3.6	4.5	4.0
1999	2.6	4.5	4.2

Source: Illinois Department of Employment Security
 Website Address: <http://lmi.ides.state.il.us>
 Local information is for Champaign-Urbana MSA



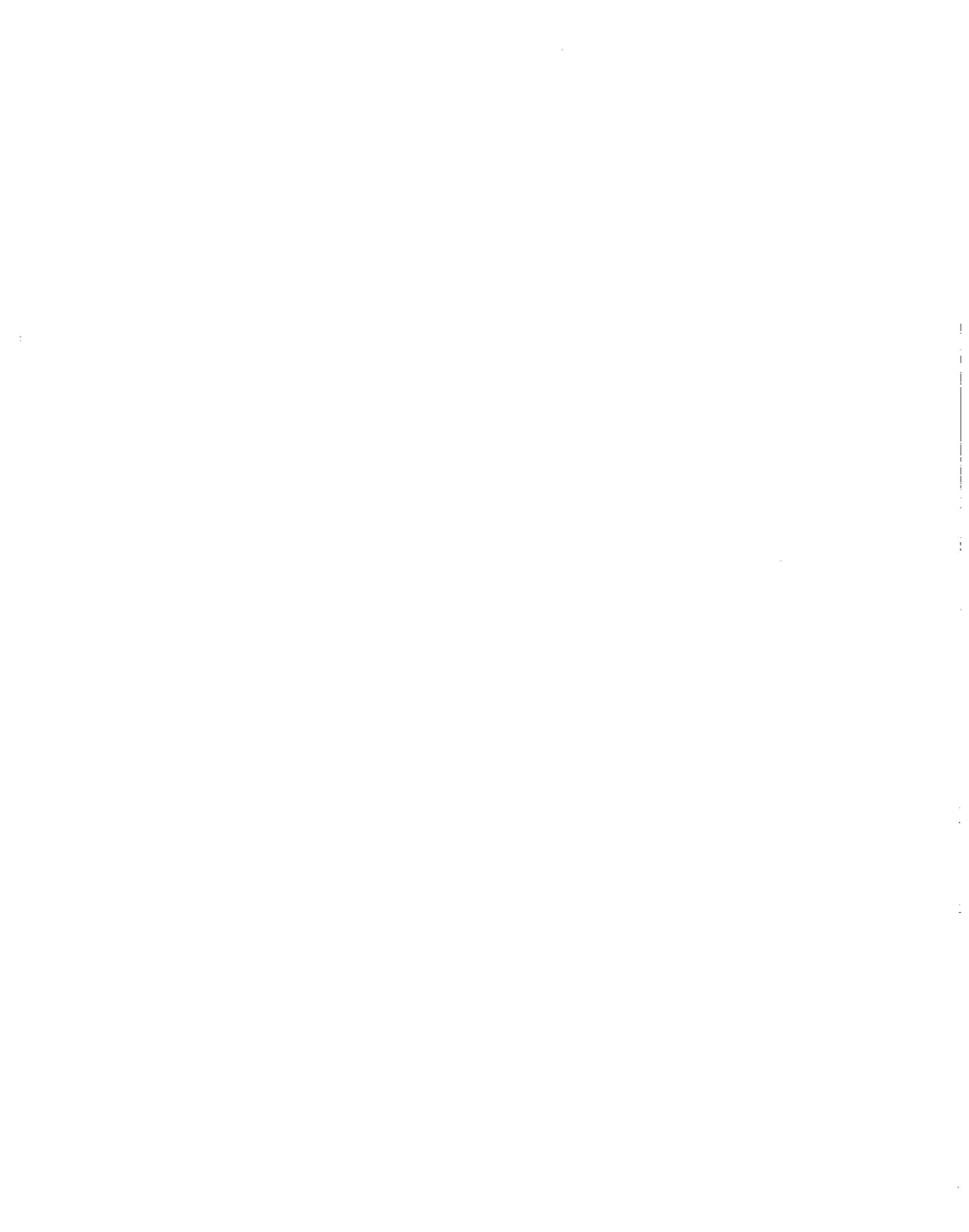
Summary by Fund
Transfers Included

Revenue

	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget Proposed
01 General Fund	1,865,440	1,833,734	2,126,550	2,076,840	2,335,953	2,194,993	2,193,017
02 Water Operations & Maintenance	706,400	723,649	625,150	600,432	602,500	592,471	602,750
03 Sewer Operations & Maintenance	889,250	935,427	966,400	906,876	952,000	926,418	991,200
04 Sewer Capital Improvement	118,250	197,086	205,625	117,278	61,175	75,408	123,350
05 Water Capital Improvement	208,500	207,897	169,275	167,058	79,500	100,268	90,125
06 Water & Sewer Bond	260,000	256,971	222,000	218,913	217,500	217,125	235,000
07 Country Ridge 5						249,741	115
08 Country Ridge 4						63,875	100
09 Community Center	12,400	7,805	11,800	11,719	11,350	11,487	2,375
11 Recreation	164,000	171,231	184,000	167,123	187,500	174,492	193,150
12 Park	496,500	266,363	678,500	631,648	260,875	260,493	196,450
16 Motor Fuel Tax	180,600	159,564	158,500	153,600	125,500	126,229	125,100
17 IMRF	121,800	114,415	111,500	107,262	98,030	96,172	97,625
19 Social Security	89,000	88,491	90,500	91,690	90,100	89,374	86,300
22 Insurance	67,300	67,794	69,100	64,453	71,100	71,552	75,800
26 Forfeited Funds	1,050	1,432	1,050	1,597	1,588	20,786	2,050
27 Bond Issue	67,850	68,185	68,150	68,523	67,950	67,707	68,290
28 Utility Tax	351,200	340,726	320,300	365,717	350,500	348,078	348,000
33 TIF	438,785	428,704	674,000	597,361	1,921,000	840,829	5,177,445
34 Capital Equip/Vehicle Replacement	105,000	117,401	116,000	112,872	151,600	133,557	75,550
35 Transportation Capital Improv.	1,049,000	305,536	1,012,933	564,971	933,000	849,528	648,300
37 WWTP Expansion	430,000	349,427	25,000	38,671	9,110,000	113,984	304,000
38 Interceptor Sanitary Sewer	100,000	122,259	373,534	349,007	215,314	230,384	5
39 Water/Sewer Bond	133,000	131,879	118,000	115,411	114,675	114,539	115,100
40 E-Pay	0	4,106	20,030	16,944	25,010	22,256	28,005
41 Caro Court						72,114	150
42 Conway Farm 1						250,397	500
43 Conway Farm 2						288,457	500
44 Conway Commercial						68,067	250
	7,855,325	6,900,082	8,347,597	7,545,996	17,983,720	8,670,781	11,778,592

Expense

01 General Fund	2,176,620	1,967,769	2,176,135	2,018,125	2,422,390	2,292,884	2,232,680
02 Water Operations & Maintenance	733,500	693,045	681,900	662,196	631,350	578,299	648,909
03 Sewer Operations & Maintenance	1,013,220	931,899	1,029,670	941,648	927,450	880,823	984,625
04 Sewer Capital Improvement	379,750	108,891	437,000	322,413	212,000	140,188	121,000
05 Water Capital Improvement	237,000	132,178	295,000	136,676	221,500	46,805	193,000
06 Water & Sewer Bond	261,000	260,755	262,000	261,699	263,000	262,467	262,817
07 Country Ridge 5						4,608	245,248
08 Country Ridge 4						1,697	62,278
09 Community Center	30,500	11,822	30,725	10,555	31,530	10,832	21,720
11 Recreation	189,760	151,389	192,960	163,964	196,945	167,134	201,080
12 Park	431,025	120,927	835,985	557,806	408,325	220,793	314,169
16 Motor Fuel Tax	568,600	72,229	529,500	324,154	250,700	261,994	135,850
17 IMRF	133,000	93,268	150,000	98,186	157,000	119,285	134,925
19 Social Security	110,400	85,187	117,975	93,479	122,400	105,732	103,400
22 Insurance	73,500	62,005	80,500	63,226	87,900	69,152	95,000
26 Forfeited Funds	3,150	2,115	2,750	3,356	1,550	2,662	20,000
27 Bond Issue	67,400	67,382	68,100	68,044	68,405	68,405	68,951
28 Utility Tax	348,668	208,665	403,622	403,620	439,590	439,572	342,625
33 TIF	473,300	348,805	784,300	523,851	1,991,000	968,396	5,136,000
34 Capital Equip/Vehicle Replacement	183,100	82,998	189,850	168,807	173,500	126,207	75,450
35 Transportation Capital Improv.	0	0	1,707,000	467,030	1,560,000	1,001,133	903,750
37 WWTP Expansion	630,000	2,837	1,200,000	255,162	5,110,000	382,111	300,000
38 Interceptor Sanitary Sewer	1,528,441	524,004	1,400,230	1,330,260	260,757	274,231	1,598
39 Water/Sewer Bond	143,300	143,264	140,700	140,639	137,675	137,889	135,000
40 E-Pay	0	4,102	20,000	16,940	25,000	22,255	28,000
41 Caro Court						0	72,264
42 Conway Farm 1						0	250,897
43 Conway Farm 2						0	288,957
44 Conway Commercial						0	68,317
	9,715,234	6,075,536	12,735,902	9,031,837	15,699,967	8,585,557	13,448,510
Revenue Over (Under) Expense	(1,859,909)	824,546	(4,388,305)	(1,485,840)	2,283,753	85,224	(1,669,918)



Fund Balances

General Fund

Fund # 01

Beginning Balance 05/01/2009	604,881
Revenue - 2010	2,194,993
Expense - 2010	<u>2,292,884</u>
Ending Balance 04/30/2010	506,990

Beginning Balance 05/01/2010	506,990
Revenue - 2011	2,193,017
Expense - 2011	<u>2,232,680</u>
Ending Balance 04/30/2011	467,327

Community Center Fund

Fund # 09

Beginning Balance 05/01/2009	27,690
Revenue - 2010	11,487
Expense - 2010	<u>10,832</u>
Ending Balance 04/30/2010	28,345

Beginning Balance 05/01/2010	28,345
Revenue - 2011	2,375
Expense - 2011	<u>21,720</u>
Ending Balance 04/30/2011	9,000

IMRF Fund

Fund # 17

Beginning Balance 05/01/2009	60,438
Revenue - 2010	96,172
Expense - 2010	<u>119,285</u>
Ending Balance 04/30/2010	37,325

Beginning Balance 05/01/2010	37,325
Revenue - 2011	97,625
Expense - 2011	<u>134,925</u>
Ending Balance 04/30/2011	25

Social Security Fund
Fund # 19

Beginning Balance 05/01/2009	33,468
Revenue - 2010	89,374
Expense - 2010	<u>105,732</u>
Ending Balance 04/30/2010	17,110

Beginning Balance 05/01/2010	17,110
Revenue - 2011	86,300
Expense - 2011	<u>103,400</u>
Ending Balance 04/30/2011	10

Insurance Fund
Fund # 22

Beginning Balance 05/01/2009	16,820
Revenue - 2010	71,552
Expense - 2010	<u>69,152</u>
Ending Balance 04/30/2010	19,220

Beginning Balance 05/01/2010	19,220
Revenue - 2011	75,800
Expense - 2011	<u>95,000</u>
Ending Balance 04/30/2011	20

Forfeited Funds Fund
Fund # 26

Beginning Balance 05/01/2009	111
Revenue - 2010	20,786
Expense - 2010	<u>2,662</u>
Ending Balance 04/30/2010	18,235

Beginning Balance 05/01/2010	18,235
Revenue - 2011	2,050
Expense - 2011	<u>20,000</u>
Ending Balance 04/30/2011	285

Bond Issue Fund
Fund # 27

Beginning Balance 05/01/2009	17,454
Revenue - 2010	67,707
Expense - 2010	<u>68,405</u>
Ending Balance 04/30/2010	16,756

Beginning Balance 05/01/2010	16,756
Revenue - 2011	68,280
Expense - 2011	<u>68,951</u>
Ending Balance 04/30/2011	16,085

Utility Tax Fund
Fund # 28

Beginning Balance 05/01/2009	135,466
Revenue - 2010	348,078
Expense - 2010	<u>439,572</u>
Ending Balance 04/30/2010	43,972

Beginning Balance 05/01/2010	43,972
Revenue - 2011	346,000
Expense - 2011	<u>342,625</u>
Ending Balance 04/30/2011	47,347

TIF Fund
Fund # 33

Beginning Balance 05/01/2009	228,572
Revenue - 2010	840,829
Expense - 2010	<u>968,396</u>
Ending Balance 04/30/2010	101,005

Beginning Balance 05/01/2010	101,005
Revenue - 2011	5,177,445
Expense - 2011	<u>5,136,000</u>
Ending Balance 04/30/2011	142,450

Capital Equipment/Vehicle Replacement Fund
Fund # 34

Beginning Balance 05/01/2009	201,530
Revenue - 2010	133,557
Expense - 2010	<u>126,207</u>
Ending Balance 04/30/2010	208,880

Beginning Balance 05/01/2010	208,880
Revenue - 2011	75,550
Expense - 2011	<u>75,450</u>
Ending Balance 04/30/2011	208,980

E-Pay Fund

Fund # 40

Beginning Balance 05/01/2009	8
Revenue - 2010	22,256
Expense - 2010	<u>22,255</u>
Ending Balance 04/30/2010	9

Beginning Balance 05/01/2010	9
Revenue - 2011	28,005
Expense - 2011	<u>28,000</u>
Ending Balance 04/30/2011	14

Transportation System Capital Improvements Fund
Fund # 35

Beginning Balance 05/01/2009	1,019,655
Revenue - 2010	849,528
Expense - 2010	<u>1,001,133</u>
Ending Balance 04/30/2010	868,050

Beginning Balance 05/01/2010	868,050
Revenue - 2011	648,300
Expense - 2011	<u>903,750</u>
Ending Balance 04/30/2011	612,600

Motor Fuel Tax Fund
Fund # 16

Beginning Balance 05/01/2009	319,960
Revenue - 2010	126,229
Expense - 2010	<u>261,994</u>
Ending Balance 04/30/2010	184,195

Beginning Balance 05/01/2010	184,195
Revenue - 2011	125,100
Expense - 2011	<u>135,850</u>
Ending Balance 04/30/2011	173,445

Water Operation & Maintenance Fund
Fund # 02

Beginning Balance 05/01/2009	82,154
Revenue - 2010	592,471
Expense - 2010	<u>578,299</u>
Ending Balance 04/30/2010	96,326

Beginning Balance 05/01/2010	96,326
Revenue - 2011	602,750
Expense - 2011	<u>648,909</u>
Ending Balance 04/30/2011	50,167

Water Capital Improvement Fund
Fund # 05

Beginning Balance 05/01/2009	337,622
Revenue - 2010	100,268
Expense - 2010	<u>46,805</u>
Ending Balance 04/30/2010	391,085

Beginning Balance 05/01/2010	391,085
Revenue - 2011	90,125
Expense - 2011	<u>193,000</u>
Ending Balance 04/30/2011	288,210

Water/Sewer Bond Fund
Fund # 06

Beginning Balance 05/01/2009	360,982
Revenue - 2010	217,125
Expense - 2010	<u>262,467</u>
Ending Balance 04/30/2010	315,640

Beginning Balance 05/01/2010	315,640
Revenue - 2011	235,000
Expense - 2011	<u>262,817</u>
Ending Balance 04/30/2011	287,823

Sewer Operation & Maintenance Fund
Fund # 03

Beginning Balance 05/01/2009	68,375
Revenue - 2010	926,418
Expense - 2010	<u>880,823</u>
Ending Balance 04/30/2010	113,970

Beginning Balance 05/01/2010	113,970
Revenue - 2011	991,200
Expense - 2011	<u>984,625</u>
Ending Balance 04/30/2011	120,545

Sewer Capital Improvement Fund
Fund # 04

Beginning Balance 05/01/2009	197,387
Revenue - 2010	75,408
Expense - 2010	<u>140,188</u>
Ending Balance 04/30/2010	132,607

Beginning Balance 05/01/2010	132,607
Revenue - 2011	123,350
Expense - 2011	<u>121,000</u>
Ending Balance 04/30/2011	134,957

Wastewater Treatment Plant Expansion Fund
Fund # 37

Beginning Balance 05/01/2009	1,103,080
Revenue - 2010	113,984
Expense - 2010	<u>382,111</u>
Ending Balance 04/30/2010	834,953

Beginning Balance 05/01/2010	834,953
Revenue - 2011	304,000
Expense - 2011	<u>300,000</u>
Ending Balance 04/30/2011	838,953

Interceptor Sanitary Sewer Fund
Fund # 38

Beginning Balance 05/01/2009	45,443
Revenue - 2010	230,384
Expense - 2010	<u>274,234</u>
Ending Balance 04/30/2010	1,593

Beginning Balance 05/01/2010	1,593
Revenue - 2011	5
Expense - 2011	<u>1,598</u>
Ending Balance 04/30/2011	0

Water/Sewer Bond Fund
Fund # 39

Beginning Balance 05/01/2009	181,824
Revenue - 2010	114,539
Expense - 2010	<u>137,889</u>
Ending Balance 04/30/2010	158,474

Beginning Balance 05/01/2010	158,474
Revenue - 2011	115,100
Expense - 2011	<u>135,000</u>
Ending Balance 04/30/2011	138,574

Recreation Fund
Fund # 11

Beginning Balance 05/01/2009	71,911
Revenue - 2010	174,492
Expense - 2010	<u>167,134</u>
Ending Balance 04/30/2010	79,269

Beginning Balance 05/01/2010	79,269
Revenue - 2011	193,150
Expense - 2011	<u>201,080</u>
Ending Balance 04/30/2011	71,339

Park Fund
Fund # 12

Beginning Balance 05/01/2009	408,718
Revenue - 2010	260,493
Expense - 2010	<u>220,793</u>
Ending Balance 04/30/2010	448,418

Beginning Balance 05/01/2010	448,418
Revenue - 2011	196,450
Expense - 2011	<u>314,169</u>
Ending Balance 04/30/2011	330,699

Country Ridge 5
Fund # 07

Beginning Balance 05/01/2009	0
Revenue - 2010	249,741
Expense - 2010	<u>4,608</u>
Ending Balance 04/30/2010	245,133

Beginning Balance 05/01/2010	245,133
Revenue - 2011	115
Expense - 2011	<u>245,248</u>
Ending Balance 04/30/2011	0

Country Ridge 4
Fund # 08

Beginning Balance 05/01/2009	0
Revenue - 2010	63,875
Expense - 2010	<u>1,697</u>
Ending Balance 04/30/2010	62,178

Beginning Balance 05/01/2010	62,178
Revenue - 2011	100
Expense - 2011	<u>62,278</u>
Ending Balance 04/30/2011	0

Caro Court
Fund # 41

Beginning Balance 05/01/2009	0
Revenue - 2010	72,114
Expense - 2010	<u>0</u>
Ending Balance 04/30/2010	72,114

Beginning Balance 05/01/2010	72,114
Revenue - 2011	150
Expense - 2011	<u>72,264</u>
Ending Balance 04/30/2011	0

Conway Farm 1
Fund # 42

Beginning Balance 05/01/2009	0
Revenue - 2010	250,397
Expense - 2010	<u>0</u>
Ending Balance 04/30/2010	250,397

Beginning Balance 05/01/2010	250,397
Revenue - 2011	500
Expense - 2011	<u>250,897</u>
Ending Balance 04/30/2011	0

Conway Farm 2
Fund # 43

Beginning Balance 05/01/2009	0
Revenue - 2010	288,457
Expense - 2010	<u>0</u>
Ending Balance 04/30/2010	288,457

Beginning Balance 05/01/2010	288,457
Revenue - 2011	500
Expense - 2011	<u>288,957</u>
Ending Balance 04/30/2011	0

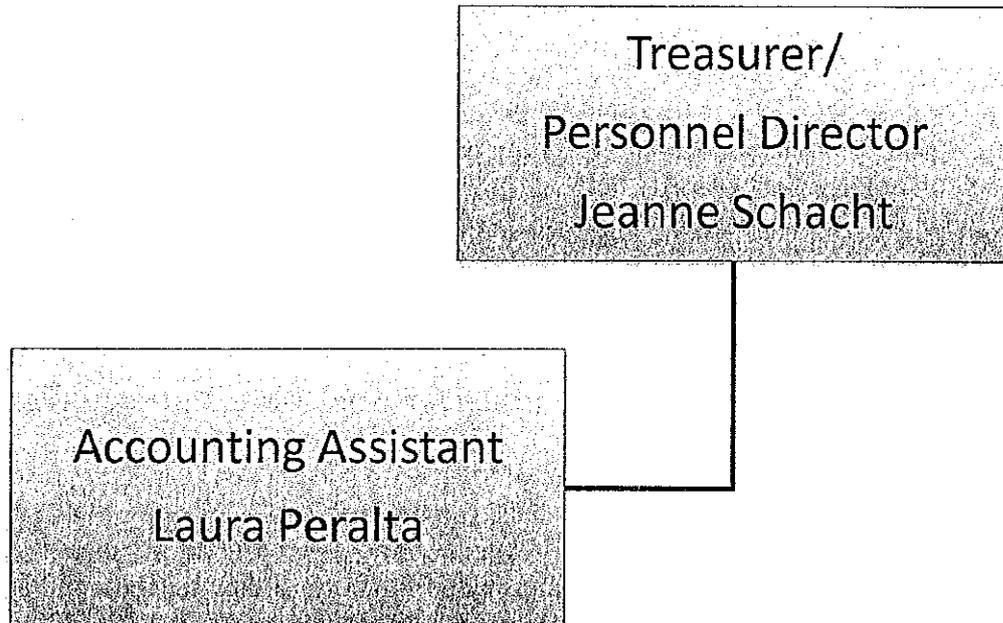
Conway Commercial
Fund # 44

Beginning Balance 05/01/2009	0
Revenue - 2010	68,067
Expense - 2010	<u>0</u>
Ending Balance 04/30/2010	68,067

Beginning Balance 05/01/2010	68,067
Revenue - 2011	250
Expense - 2011	<u>68,317</u>
Ending Balance 04/30/2011	0

Finance and Personnel Department

Organizational Chart



Finance and Personnel Department

Overview

Financial administration is responsible for the custody of all of the Village's assets and provides various financial services including budget preparation and execution, Appropriation Ordinance. Preparation of the annual property tax levy, management of the Village's investments and management of the following divisions:

The Accounting Division provides services including financial reporting, payroll, accounts payable, and accounts receivable along with the following:

- Establishes and maintains records needed for bond payments, fiscal agent, and related redemption ledgers.
- Compiles information and reports for MFT audit and Village auditor.
- Prepares MFT resolutions, maintenance reports and misc. reports for MFT program.
- Prepares grant documentation, certification and expense reports. Maintain and monitor financial activity for grants. Responsible for grant close outs materials and grant audits.
- Negotiates lease purchase and/or purchases for Village vehicles.
- Supervises and makes journal entries to balance and close monthly books in general ledger, revenue and expense accounts; reconciles general ledger and subsidiary utility accounts.
- Prepares fiscal and year-end reports for payroll and general ledger and accounts payable.

The Risk Management Division provides administration of the Village's property and liability insurance, along with workers compensation and safety training programs. IML Risk Coordinator includes:

- Processes and investigates all claims for damages; prepares claim and lawsuit information for attorneys and insurance claims adjusters.
- Maintain Village insurance files; confers on a regular basis with Villages Insurance broker to update risk management program.
- Recommends ordinances, resolutions, policies and procedures to better manage risks and control losses for organization.
- Responsible for filing insurance claims such as workers compensation and property loss claims with the insurance company.
- To ensure that all vendors provide the Village with certificates of insurance to reduce any liability for the Village.

The Personnel Division provides for the following procedures for the Village of Mahomet:

- Supervises the compilation of payroll data such as hours worked, taxes, insurance to be withheld, and employee identification number, from time sheets and other records, and maintains master files.
- Review policies and procedures in personnel manual. Implement and coordinate development or recommend revisions and updates to personnel policies.
- Coordinates, and participates in, recruitment and selection of potential new employees.
- Employee orientation and benefit presentation; answering questions pertaining to employee benefit package.
- Coordinating benefit programs such as health and life insurance, cafeteria plan, deferred compensation and retirement plans.
- Maintains the Job Classification and Compensation Plan.
- Represents the Village of Mahomet as the IMRF agent for the retirement plan.
- Assist in training and safety programs for Village staff.

The role of the Tax Increment Finance Administrator includes:

- Review and maintain taxing codes for property in the Tax Increment Financing District.
- Distribute TIF monies owed to other taxing entities and review status of taxes collected.
- Arrange the annual Joint Review TIF Board meeting and compile minutes from the meeting.
- Prepare the Annual TIF report to be distributed to the Joint Review TIF Board and send this report to the State of Illinois as required by law.

This department has a large range of various job responsibilities and opportunities. The accounting assistant position is now a full-time position as of May 1, 2009 from a 3/4 position in previous years. The additional hours have helped this department but we are still unable to accomplish all the goals that we had hoped for. For fiscal year 2011/2012 additional part-time staffing may be requested. Our goal is to operate the department more efficiently and effective in future years.

Finance and Personnel Department

FY10 Department Activity

May

- Prepared the appropriation ordinance, final budgets, graphs, financial policies, financial reports and the Treasurer's Reports.
- The deadline for the Chamber Electricity Co-op has been extended a few days for the Village. We are checking to make sure that we are not in any violation of the franchise agreement. Businesses that are in the co-op are very pleased with the amount of money that has been saved by joining the co-op.
- Keith Wittig accepted the position as Mapping Technician with the Engineering Department.
- Completed fiscal year end process for 08/09.

June

- I have been answering questions, gathering information for Curt Liles. He was in the office June 20th and the 21st and said everything went really well. I had sent information to him earlier in the month so that the on-site audit would not take very long. He said this was very beneficial.
- Mell, Jerry and I have had conference calls with Ken Beth in regards to the union negotiations. On Thursday, we have union negotiations scheduled with the FOP.
- I prepared new employee packets. I like to have these ready ahead of time so that when an employee comes in everything is already compiled. I used my last one for Rebecca.
- I reviewed and prepared the status report for Bridle-Leash Park. This is due on or before July 1st.

July

- Discussed the Red Flag policy with office staff and with Deb. The plan is to implement this policy on September 1st. Jerry will be providing training for identifying fake id's in the near future so that we can make sure the identification that we are being shown is valid.
- We had a group effort on Tuesday afternoon to get the brochures out by Tuesday at 4:00. Everyone stuffed envelopes, put labels on, counted and did whatever needed to be done. Mission was accomplished!
- Advertised for the temporary position in the Transportation Department. I will schedule interviews for later next week.
- Attended the Illinois Municipal League Risk Management Association Regional meeting. I will be planning additional safety training in the fall for Village employees. The insurance company can provide safety training for in many different areas, i.e., tree trimming/brush removal, confined space, hazardous materials.
- Preparing the financial aspects of a welcoming brochure that Mell has requested.
- Updated the spread sheet for the Brett Johnson Park. With the upcoming event, I wanted to make sure the all revenues and expenditures were accounted for.
- Sent in a request to the Local Records Commission asking for permission to dispose of accounts payable, general ledger reports, balance sheets, paid bills and application for employment for

05/01-04/02. Before these items may be discarded, the Village has to have approval from the State.

August

- Reviewing audit materials and working on the Management Discussion and Analysis letter that is requirement of the audit. Discussed the audit materials with Curt Liles.
- Jason, Mell and I have been discussing and reviewing the electric coop contract. Some questions have been answered and Mell has been doing the final review.
- Kevin Bryant started his new job as a temporary employee for the Transportation Department to help with the leaf/limb collection program.
- Chief Gamble gave the Village office staff training on identifying fake id's. In order to be in compliance with the red flag policy staff will need to verify a person's identification before setting up new accounts for Village utility services.
- Sara is trying the new Direct Debit module this month for water/wastewater billing. She is testing the system on Dan and I before making this available to the public

September

- Reviewed the final version of the FOP agreement and I had a few questions and comments for Ken to respond to. Negotiations are almost complete for the FOP labor union.
- Reviewed information in regards to joining the gas coop through the Champaign Chamber of Commerce just like we did for the electric coop.
- Finished the benefit summary sheets for employees for fiscal year 2009/10. The summary sheets document the total compensation and benefit package for each employee.
- Requested and received a list of customers from AmerenIP in regards to the Village's utility tax. Verification of properties inside the corporate limits to make sure the collection of taxes is correct.
- The Annual Treasurer's Report has been completed and will be discussed and then published in the Mahomet Citizen after approved.
- The annual TIF report has been prepared and will be distributed to the members of the Joint Review Board.

October

- The Joint Review Board for the TIF District met on Wednesday, October 28th at 9:00 am. to accept the TIF report.
- Working on the cost of projects in the Capital Improvement Plan for 09/10. I plan on distributing this information next month for your review.
- Direct debit module went very smoothly and that our accounts were debited on the 20th. The implementation of the program will be available to the public in the near future.
- Completed the memo and information pertaining to the 2009/10 Tax Levy. This information will be for review and then the Tentative Tax Levy will be adopted in November.
- Filed the necessary paperwork for the annual report of unclaimed property to be sent into the State.

November

- The updated cost of the capital improvement projects is included in my monthly report for Board review. I plan on giving the Board the current update and then again at the end of the fiscal year.
- I have reviewed the Tax Levy documents and prepared a resolution for Board review at the November 17th Study Session.
- For the first time in 22 years, the IRS will be visiting me for a compliance check. This is a new unit with the Internal Revenue Service to make sure that governmental agencies are complying with IRS rules and regulations. The meeting is currently scheduled for December 2nd.
- The retroactive pay increases have been calculated and distributed to the union police officers. The new pay rate has been entered for the upcoming payroll.
- I have sent the TIF minutes along with the new TIF agreement with the schools and library and the power point presentation as requested to the members of the Joint Review Board.

December

- I had the IRS compliance check on Wednesday and everything went very well. Laura was a big help in assisting me to gather the information that the IRS requested.
- I have sent the notice to the citizen for the Tax Levy to be published in the December 9th newspaper. I will verify that the tax levy notice did get into the paper and that it is correct.
- Deposited the cash in the amount of \$27,659.00 and then had a cashier's check made out in the amount of \$27,659.00 to the Illinois State Police as directed by Chief Gamble.
- The tax levy ordinance and street and bridge ordinance along with the tax abatement certificates for the December 15th Study Session are completed.
- Bridle-Leash Park: The financial requirements and the "Agreed upon Procedures" have been completed and sent in.

January

- Completed the annual worker's compensation audit form required by the Illinois Municipal Risk Management Association.
- Completed the 1099's and W-2's for 2009.
- Reviewed the tax exempt property list sent to us by the County. The forms have to be signed and returned to the County Assessor's Office for processing.
- Employee evaluations have been e-mailed to department heads so that they can begin evaluating their employees.
- Budget process began for 2010/2011.
- Jason and I have discussed and I will be preparing a memo for next month in regards to a water/wastewater rate increase along with a connection fee increase.
- Laura and I are continuing to collect W-9's from new and old vendors. Some of the W-9's on file needed to be updated.
- Sent in the necessary paperwork to the Illinois Municipal Treasurer's Association to be re-certified as a municipal treasurer

February

- Verified that the banks had adequate pledged collateral to cover all Village deposits.
- Sara helped revise the time sheet for me. The new time sheets will have separate columns for hours worked in different departments.
- Sara announced to the public that Direct Debit for water bills is now available for customers. As of today she has 14 people signed up for this program.
- Entering year-end estimates to the budget and entering new numbers for proposed budgets at this time. I am waiting on information from department heads in regards to capital improvement projects, possible equipment purchases and w/ww rate increases for the upcoming fiscal year.

March

- Revised and had department heads review the vehicle and capital equipment sheet for 2010/11.
- An ad has been placed in the Mahomet Citizen for summer temporary help for concession stand, Transportation, Recreation and Water/Wastewater employment.
- Reviewing the bond schedules for Series A and Series B for budgeting purposes. Adjusted the bond payment from water for the Series A payment.
- Mell and I have discussed areas of concern that I have with the TIF project. Mell will be getting the answers to my questions from the Financial Advisors who are reviewing documentation. Mell, Jason and I met to discuss the possibility of TIF funds paying a portion of the EMISS project.
- Locis representative was here on Thursday and completed the Locis 7 updates
- The budget process is still underway. Payroll percentages have been compiled for each employee to be split between departments for budgetary purposes.
- The water/wastewater rate increase memo has been prepared and will be presented at the March 16th Study session.
- Prepared a memo in regards to the inflationary adjustment to the wage and compensation scale for the upcoming study session.
- Attended a meeting on Thursday in regards to Employee Handbooks. The IML has sent information in regards to the 30% proposed reduction in income tax. This will have a budget impact for the Village in the amount of \$112,659. IML is also asking us to contact our senators and representatives and get their position on this proposal.

April

- I have conducted reference checks on the temporary summer help and drafted a letter for instructions in completing hiring forms and necessary documentation I need to see for the I-9 forms.
- Worked on the budget package including the budget worksheet, benefit summary, capital improvement sheets and vehicle replacement information.
- Mell and I have touched base with the attorneys in regards to the Teamsters petition to unionize the street and water/sewer employees.
- Revising and reviewing financial policies, capital improvement policies, investment policies and vehicle/equipment replacement policies for the upcoming fiscal year.

Finance and Personnel Department

Goals

On Line Claim Reporting: I have registered the Village with the Illinois Municipal League Risk Management Association for on line claims reporting. I can report claims 24 hours a day, seven days a week. I will also be able to view the status of each claim that is filed. I hope to implement this feature in the upcoming fiscal year.

Chart of Accounts: The chart of accounts that is currently being used needs to be modified. The Chart of Accounts represents the essential foundation of the accounting system because it provides the framework within which all financial information is extracted, summarized, and reported. A uniform chart of accounts will be more efficient and effective.

Internal Control Policies: Another project that I am working on - writing internal control policies for the Village. I am also reviewing and revising written internal control policies for the Village of Mahomet.

Labor Negotiations: Negotiate the second labor contract for the Village of Mahomet with the Transportation and Water/Wastewater Departments. The first labor union contract for the Police was signed in November 2009.

Cash Flow Analysis Report: A continuous cash flow worksheet for each fund that will provide a better understanding and concepts for revenue and expense cash flows.

Training and Education: To gain knowledge on new laws that are in effect for the personnel division of the Village. Everyday laws are changing for personnel, e.g. FMLA. Also, to comply with financial regulations and changes by receiving up to-date information through training and education.

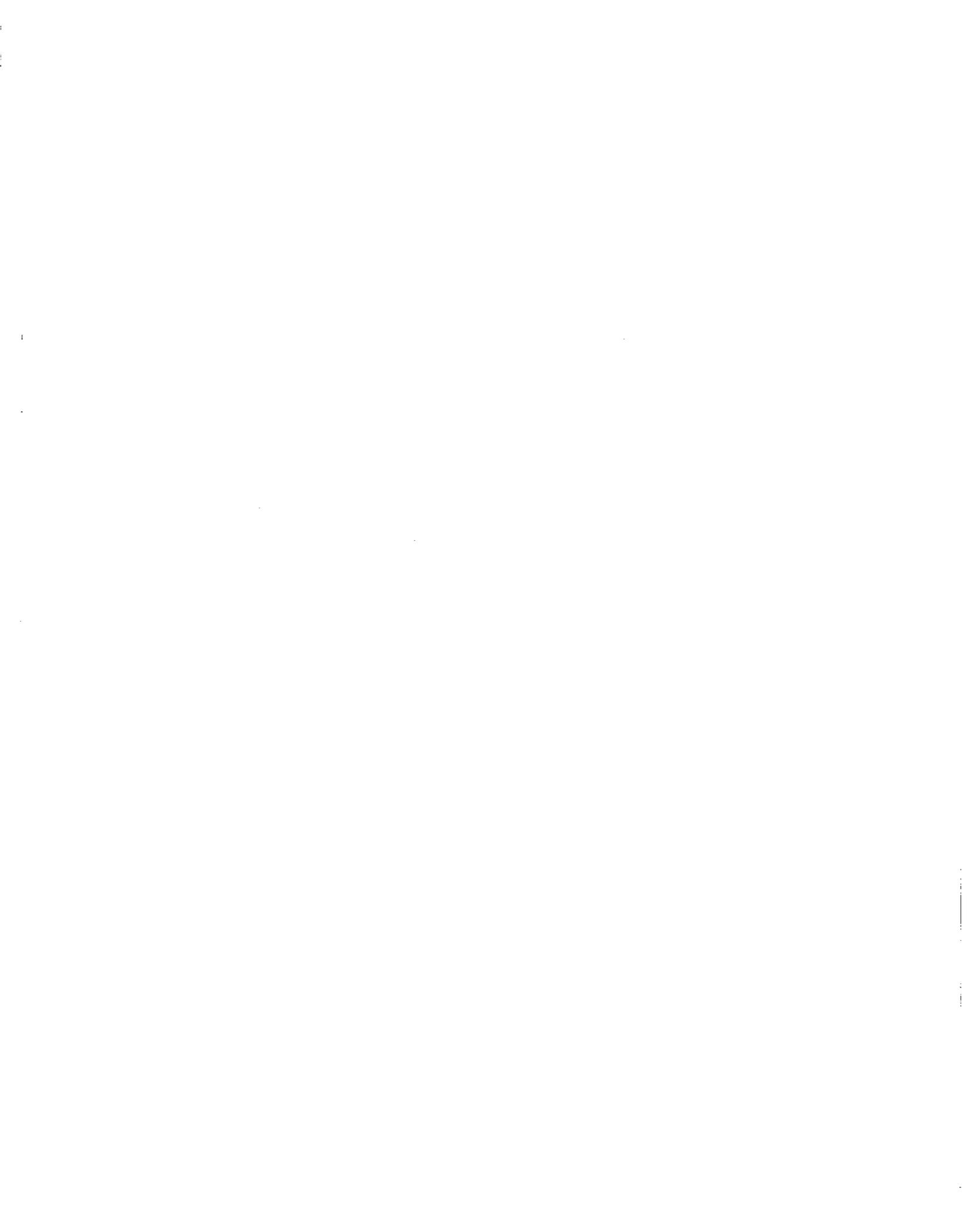
GASB 34: Is an accounting standard requirement that the Village implemented in 2005. I need to spend more time on the worksheets and procedures for complying with this regulation.

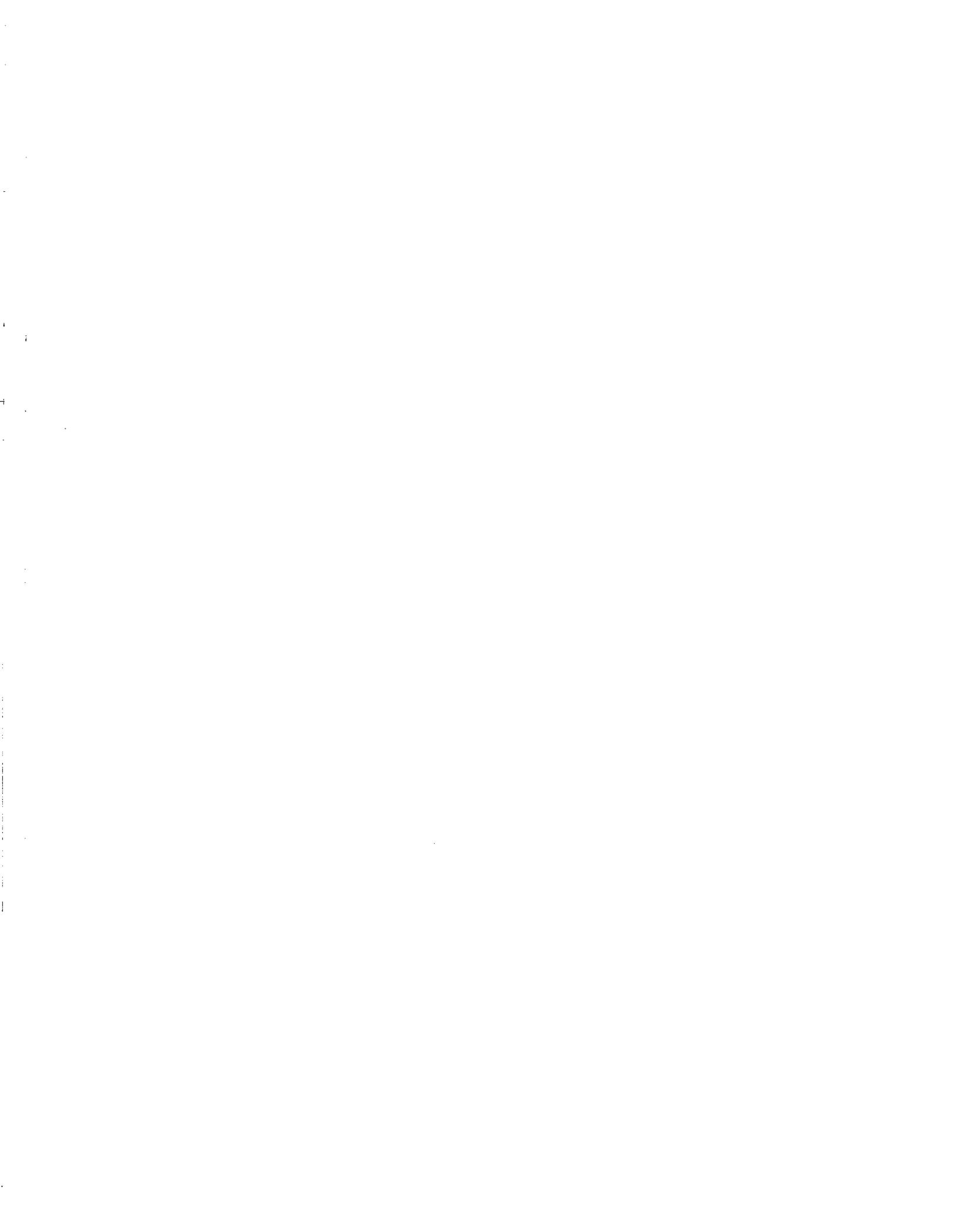
Employee Handbook/ Personnel Policies: I have been trying to work on the Village's policies for quite some time but this project always gets put on the back burner. I will be addressing issues that have not previously been addressed. Once completed and reviewed I will bring the additions and modifications to the Board for review. I would also like to provide a more effective performance evaluation form. In the handbook I will be reviewing various issues, i.e. , when a handbook becomes an employment contract, language to avoid, essential policies and trouble shooting an existing handbook.

Finance/Personnel Department

Personnel Services

Classification	Position	FY 2009/2010	FY 2010/2011
Full Time	Treasurer/Pers. Director	1	1
Full Time	Accounting Assistant	0	1
Three Quarter Time	Accounting Assistant.	1	0





FY 2011 BUDGET WORKSHEET ADMINISTRATION

General Corporate Revenue

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
Revenue											
01	00	4050	City Court	4,500	10,070	7,000	7,365	8,000	7,600	Fees received from violations	7,500
01	00	4100	Municipal Sales Tax	615,000	641,726	672,000	640,971	640,000	601,365	Sales Tax Collected	600,000
01	00	4200	Economic Development Fundraising							Funds generated through fundraising efforts	5,000
01	00	4202	Enhance Mahomet Fundraising							Fundraising efforts	500
01	00	4206	Real Estate Tax	238,200	243,366	368,500	376,555	440,000	464,094	Real Estate Taxes	460,950
01	00	4207	RET-Audit	6,880	6,923	8,250	8,342	8,200	8,727	Real Estate Taxes	8,975
01	00	4208	RET-PD	71,450	72,041	155,500	158,198	151,000	159,357	Real Estate Taxes	159,950
01	00	4209	RET-PRET-S/A	41,400	41,727	47,300	48,143	49,000	49,456	Real Estate Taxes	48,200
01	00	4210	RET-Road Bridge	63,900	62,328	75,500	66,584	73,850	71,859	Real Estate Taxes	79,050
01	00	4211	RET-Public Benefit	46,600	46,957		0	0	0	Real Estate Taxes	0
01	00	4212	RET-ESDA	1,110	1,123	1,230	1,206	1,211	1,185	Real Estate Taxes	1,120
01	00	4300	Income Tax	418,000	448,530	453,000	423,573	438,900	315,134	Based on \$53.90 per capita	262,870
01	00	4350	Grant-Safe Route to School					24,562	0	Grant applied for SRTS	24,562
01	00	4400	Interest Income	26,300	39,938	10,000	10,030	9,750	2,698	Interest earned on GC	3,000
01	00	4415	Liquor License Fee	27,500	34,059	19,770	22,162	21,530	26,807	Based on number of license holders	25,000
01	00	4425	Motel Tax	2,400	2,235	2,300	2,171	2,200	2,452	5% tax on local motel receipts	2,000
01	00	4450	Parking Fines	200	225	200	405	250	120		0
01	00	4500	Permits, Licenses, Fees	68,000	90,759	80,000	90,197	80,000	83,748	Building permits, cable fees, AmerianIP fees	75,000
01	00	4550	Police Fines	26,000	22,478	22,000	16,246	16,000	21,326		15,000
01	00	4600	Replacement Tax	4,000	5,721	4,500	6,286	5,500	5,565	Revenues received from the state	5,000
01	00	4700	Misc. Income	4,000	3,478	4,500	3,407	11,000	18,500	Taco agreement reimbursement	5,000
01	00	4750	Reimbursement from IRS								12,850
01	00	4900	Transfer from Utility Tax	140,000	0	135,000	135,000	270,000	270,000	Transfer received to help fund the police department	200,000
01	00	4901	Transfer - W/WV	60,000	60,000	60,000	60,000	60,000	60,000	To help cover administrative cost	0
01	00	4917	Transfer - from IMRF								90,410
01	00	4919	Transfer - from SS								71,580
01	00	4933	Transfer - TIF					25,000	25,000	Re-payment to general corp from TIF funds	25,000
Total Revenue				1,865,440	1,833,734	2,126,550	2,076,840	2,335,953	2,194,993		2,193,017

Expense											
01	00	7801	Transfer to Community Center	4,750	4,750	4,750	4,750	4,750	4,750	support of Community Center	0
01	00	7803	Transfer to Recreation	9,000	9,000	9,000	9,000	14,000	14,000	support of Recreation	14,000
01	00	7804	Transfer to Capital Improvement	250,000	250,000	200,000	200,000	200,000	200,000	provide support for TCI projects	50,000
01	00	7805	Transfer to Police Pension	0	0	10,000	0	20,000	20,000	funding for police pension	10,000
01	00	7806	Transfer to CR/VRF	50,000	50,000	60,000	60,000	100,000	90,000	funding for vehicles and equipment	50,000
01	00	7817	Transfer to IMRF	12,500	5,000	5,000	0	5,000	5,000	additional funding to support IMRF	0
01	00	7822	Transfer to Insurance	7,500	7,500	10,000	5,000	10,000	10,000	additional funding to support insurance	0
01	00	7809	Contingency				34,000		0	Contingency	10,000
Total Expense				333,750	326,250	298,750	312,750	353,750	343,750		134,000
Revenue Over (Under) Expense				1,531,690	1,507,484	1,827,800	1,764,090	1,982,203	1,851,243		2,059,017

Administration

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
Expense											
01	30	7011	Wages	220,500	215,516	235,000	225,919	255,000	254,190	Full-time administration staff	155,300
01	30	7012	Overtime	7,500	6,400	7,500	4,764	7,500	5,955	Overtime	7,500
01	30	7015	Temp/Part-time					3,500	3,508	Help support Admin. Asst. For P & Z & E	0
01	30	7019	Wages-Elected	30,800	28,433	33,000	28,700	30,000	29,833	Wages for Village Board (includes President)	30,000
01	30	7021	IMRF							Retirement	16,530
01	30	7022	Fica/Medicare							Fica/Medicare	14,350
01	30	7071	Health/Life Insurance	31,000	26,565	30,800	28,301	37,000	36,407	Health and life insurance for full time employees-Laura added HI	24,500
01	30	7075	Building Maintenance	13,600	8,409	13,600	8,861	24,750	14,930	Janitorial, cleaning supplies and new carpet	20,200
01	30	7110	Audit Fees	11,000	7,700	13,000	7,800	12,500	8,800	annual cost for village audit	12,500
01	30	7115	Board Expenses	3,000	1,703	2,800	1,417	2,800	1,789	Name plates, awards, attending conferences, employee Christmas Party	4,500
01	30	7120	Board Membership, Fees, Sub	1,000	922	1,200	698	1,200	160	Clerk memberships, IML membership	1,200
01	30	7126	Admin,Sub,Pub,Membership	2,500	1,035	2,500	1,246	2,500	903		2,500
01	30	7128	Ordinance Codification					25,000	3,600		7,000
01	30	7130	Computer Support	5,200	4,364	5,200	6,373	6,000	6,230	Membership to Locis \$4,000 additional funds for computer problems	8,000
01	30	7135	Conference/Travel-Admin	4,350	3,081	4,350	4,861	4,350	2,950		4,350

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
01	30	7137	Contracted Services	16,500	12,394	21,500	16,530	15,600	14,317	GIS fees \$8,913, CCRP fees \$-4,000	13,000
01	30	7140	Disposal Service	600	575	600	444	600	282	Garbage service for Admin building	0
01	30	7142	Engineering	25,000	31,343	10,000	11,689	10,000	5,031	Engineering services	8,000
01	30	7201	Equipment New	7,000	2,018	9,000	2,010	6,000	5,550	computer, monitor, printer replacement	5,650
01	30	7211	Equipment Maint & Repair	2,700	3,116	2,700	4,852	5,000	4,704	copier contract, phone contract,	5,000
01	30	7212	Financial Adv Serv	1,500	0	1,500	540	1,000	212		0
01	30	7314	Legal Fees	60,000	49,411	60,000	48,458	55,000	58,519	Legal consulting for administration	60,000
01	30	7322	Office Supplies	8,000	8,512	8,000	8,852	8,000	6,752	paper, pens, printer cartridges, fax	7,000
01	30	7330	Informational Brochures						1,567	cartridges, tapes misc	2,000
01	30	7341	Postage	1,500	1,645	2,000	1,361	3,400	1,379	mailing for administrative	3,000
01	30	7345	Property demolition					30,000	1,899	materials/brochure information	0
01	30	7350	Publishing	1,000	393	1,000	403	750	441	publishing for service related to	1,050
01	30	7355	Recruitment/Hiring	1,000	0	500	10	500	0	administration	500
01	30	7371	Schools/Training/Travel	6,700	2,583	6,700	3,031	6,000	3,429	Ads for hiring, travel	4,000
01	30	7376	Tax Rebates-Taxes	10,000	1,384	5,000	1,471	4,000	1,436	IFIL Conference \$500.00 Treasurer's	3,000
01	30	7391	Utilities	13,000	8,461	13,000	10,075	12,000	10,292	Inst. \$500 Treasurer conference	12,000
01	30	7501	Miscellaneous	4,000	1,099	3,000	1,055	2,400	1,699	\$500.00 misc meeting and travel	2,000
			Total Expense	488,950	427,062	493,450	429,722	572,350	485,764		434,630

Economic Development

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
Expense											
01	50	7050	Contracted Employee				0	15000	23000	membership to CCEO and Mahomet	0
01	50	7120	Membership	5,100	5,002	5,100	5,160	5,445	5,568	Chamber of Commerce	6,000
01	50	7135	Christmas Decoratlons	3,000	2,194	3,000	2,390	3,000	3,802	Village's portion for Christmas	3,000
01	50	7330	Marketing/Promotions					2,000	150	decoratlons	5,045
01	50	7501	Improvements	5,000	39	5,000		5,000	2,033	Informational booklet for the public	15,000
01	50	7810	Tourism	11,400	7,404	12,500	9,983	10,000	6,050	Street scapes, beautification project	6,400
			Total Expense	24,500	14,639	25,600	17,533	40,445	40,603		35,445

Community Center

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
Revenue											
09	00	4400	Interest Income	1,000	830	600	219	150	102	Interest accrued on fund balance	75
09	00	4500	Rental Fees	1,900	1,750	1,700	2,000	1,700	1,885	Rentals for the community center	1,700
09	00	4750	Township Contribution	4,750	4,750	4,750	4,750	4,750	4,750	Contribution in support of community center	0
09	00	4850	Village Contribution	4,750	475	4,750	4,750	4,750	4,750	Contribution in support of community center	0
09	00	4919	Transfer from SS								600
			Total Revenue	12,400	7,805	11,800	11,719	11,350	11,487		2,375
Expense											
09	00	7011	Wages	7,000	6,997	7,225	7,199	7,530	7,502	Wage for 1 part-time employee	7,620
09	00	7022	Fica/Mdcr								600
09	00	7080	Building Maintenance	20,000	2,730	20,000	458	20,000	326	Restroom remodel and general	10,000
09	00	7321	Supplies - General	500	180	500	261	500	247	maintenance	500
09	00	7391	Utilities	3,000	1,915	3,000	2,637	3,500	2,757	mops, tissue, towels, cleaning supplies	3,000
			Total Expense	30,500	11,822	30,725	10,555	31,530	10,832		21,720

			Revenue Over (Under) Expense	-18,100	-4,017	-18,925	1,163	-20,180	655		-19,345
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IMRF

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
Revenue											
17	00	4206	Real Estate Tax	91,700	92,343	88,900	90,456	73,000	73,160	Real Estate tax levy to support retirement fund	97,400
17	00	4400	Interest Income	1,000	1,787	1,000	605	400	242	Interest earned on cash balance	225
17	00	4900	Trans from W/VWV	16,600	15,285	16,600	16,200	19,630	17,770	Transfer to support retirement for W/VWV	0
17	00	4901	Trans from GC	12,500	5,000	5,000	0	5,000	5,000	Transfer to support retirement for GC	0
Total Revenue				121,800	114,415	111,500	107,262	98,030	96,172		97,625
Expense											
17	00	7500	IMRF Contribution	133,000	93,268	150,000	98,186	157,000	119,285	Funding contribution for retirement	134,925
Total Expense				133,000	93,268	150,000	98,186	157,000	119,285		134,925
Revenue Over (Under) Expense				-11,200	21,147	-38,500	9,076	-58,970	-23,113		-37,300

Social Security

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
Revenue											
19	00	4206	Real Estate Tax	74,100	74,660	75,700	77,089	74,000	74,022	Real Estate tax levy to support social security fund	86,150
19	00	4400	Interest Income	1,500	1,531	1,000	402	200	152	Interest earned on cash balance	150
19	00	4900	Trans from WOM/WWOM	13,400	12,300	13,800	14,200	15,900	15,200	Transfer to support retirement for W/VWV	0
Total Revenue				89,000	88,491	90,500	91,690	90,100	89,374		86,300
Expense											
19	00	7500	Social Security Contribution	89,500	69,040	95,500	75,761	99,200	85,691	Funding contribution for FICA	86,800
19	00	7600	Medicare Contribution	20,900	16,147	22,475	17,718	23,200	20,041	Funding contribution for medicare	16,600
Total Expense				110,400	85,187	117,975	93,479	122,400	105,732		103,400
Revenue Over (Under) Expense				-21,400	3,304	-27,475	-1,789	-32,300	-16,358		-17,100

Insurance

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
Revenue											
22	00	4206	Real Estate Tax	58,800	59,316	58,100	59,098	61,000	61,415	Real estate tax for insurance	65,700
22	00	4400	Interest Income	1,000	978	1,000	355	100	137	Interest earned on cash balance	100
22	00	4900	Trans from GC	7,500	7,500	10,000	5,000	10,000	10,000	To help support the insurance fund	10,000
Total Revenue				67,300	67,794	69,100	64,453	71,100	71,552		75,800
Expense											
22	00	7300	Unemployment Insurance	5,000	1,583	5,000	0	5,000	0	Budgeted in case the Village has to pay for unemployment	10,100
22	00	7301	Insurance - General	68,000	60,422	75,000	63,226	82,400	69,152	Covers all equipment, vehicles, property, workers' comp, liability	84,400
22	00	7302	Judgement	500	0	500	0	500	0		500
Total Expense				73,500	62,005	80,500	63,226	87,900	69,152		95,000
Revenue Over (Under) Expense				-6,200	5,789	-11,400	1,228	-16,800	2,400		-19,200

Forfeited Funds

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
Revenue											
26	00	4400	Interest Income	50	92	50	17	88	29		50
26	00	4700	Misc. Income	1,000	1,340	1,000	1,580	1,500	20,757	Money collected from DUI's or drug fines	2,000
Total Revenue				1,050	1,432	1,050	1,597	1,588	20,786		2,050
Expense											
26	00	7900	Purchases	3,150	2,115	2,750	3,356	1,550	2,662	Video Security System, Police Equipment	20,000

33	00	7901	Transfer to Gen Corp					25,000	25,000		25,000
Total Expense				473,300	348,805	784,300	523,851	1,991,000	968,396		5,136,000
Revenue Over (Under) Expense				-34,515	79,899	-110,300	73,510	-70,000	-127,567		41,445

Capital Equipment/Vehicle Replacement

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
Revenue											
34	00	4400	Interest Income	2,000	8,801	3,000	3,771	600	1,331		600
34	00	4650	Vehicle Sales	5,000	10,600	5,000	0	12,000	0	Selling the 1998, 2000 and 2001 trucks	8,500
34	00	4700	Misc				1,101		3,226		450
34	00	4900	Transfer from Utility Tax	14,000	14,000	14,000	14,000	15,000	15,000	To help fund the purchase of a squad car	12,000
34	00	4901	Transfer from General Corp	50,000	50,000	60,000	60,000	100,000	90,000	\$20,000 S/A and \$10,000 P/D for Ce/VR and 20,000 for ESDA, Vac, 50k	50,000
34	00	4902	Transfer from Water	15,000	15,000	15,000	15,000	10,000	10,000	Water department equipment and vehicles	0
34	00	4903	Transfer from Wastewater	15,000	15,000	15,000	15,000	10,000	10,000	Wastewater department equipment and vehicles	0
34	00	4905	Transfer from Recreation	2,000	2,000	2,000	2,000	2,000	2,000	Recreation department equipment and vehicles	2,000
34	00	4906	Transfer from Parks	2,000	2,000	2,000	2,000	2,000	2,000	Park department equipment and vehicles	2,000
Total Revenue				105,000	117,401	116,000	112,872	151,600	133,557		75,550.00
Expense											
34	00	7313	Vehicle Purchase/Lease	53,100	28,195	63,350	62,308	95,000	80,288		0
34	00	7314	Legal					500	450		450
34	00	7315	Capital Equipment Purchase	130,000	54,803	126,500	106,499	78,000	45,469	Tractor payment 20,000, truck 55,000	75,000
Total Expense				183,100	82,998	189,850	168,807	173,500	126,207		75,450.00
Revenue Over (Under) Expense				-78,100	34,403	-73,850	-55,935	-21,900	7,350		100.00

E-Pay

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
Revenue											
40	00	4350	Payments for Billing		4,102	20,000	16,940	25,000	22,255	Payments for water/wastewater bills	28,000
40	00	4400	Interest Income		4	30	4	10	1	Interest earned on cash	5
										Total Interest Income	5
Total Revenue				0	4,106	20,030	16,944	25,010	22,256		28,005
Expense											
40	00	7900	Disbursement to WOM/WWOM		4102	20,000	16,940	25,000	22,255	Monies deposited into water/wastewater funds for billing	28,000
										Total Disbursement to WOM/WWOM	28,000
Total Expense				0	4,102	20,000	16,940	25,000	22,255		28,000
Revenue Over (Under) Expense				0	4	30	4	10	1		5

FY 2011 Bond Default Funds

Country Ridge 5

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
Revenue											
07	00	4400	Interest Income						113	Interest earned on cash	115
07	00	4650	Bond Default						249,626	Interest accrual on cash	0
Total Revenue				0	0	0	0	0	249,741		115
Expense											
07	00	7142	Engineering						1,108	Engineering Fees	1,000
07	00	7314	Legal						3,500		2,000
07	00	7400	Construction							Subdivision Completion	242,248
Total Expense				0	0	0	0	0	4,698		245,248
Revenue Over (Under) Expense				0	0	0	0	0	245,133		-245,133

Country Ridge 4

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
Revenue											
08	00	4400	Interest Income						108	Interest earned on cash	100
08	00	4660	Bond Default						63,767	Interest accrual on cash	0
Total Revenue				0	0	0	0	0	63,875		100
Expense											
08	00	7142	Engineering						1,472	Engineering Fees	1,000
08	00	7314	Legal						225		1,000
08	00	7400	Construction							Subdivision Completion	60,278
Total Expense				0	0	0	0	0	1,697		62,278
Revenue Over (Under) Expense				0	0	0	0	0	62,178		-62,178

Caro Court

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
Revenue											
41	00	4400	Interest Income						114	Interest earned on cash	150
41	00	4660	Bond Default						72,000	Interest accrual on cash	0
Total Revenue				0	0	0	0	0	72,114		150
Expense											
41	00	7142	Engineering						0	Engineering Fees	0
41	00	7314	Legal						0		0
41	00	7400	Construction							Subdivision Completion	72,264
Total Expense				0	0	0	0	0	0		72,264
Revenue Over (Under) Expense				0	0	0	0	0	72,114		-72,114

Conway Farm 1

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
Revenue											
42	00	4400	Interest Income						397	Interest earned on cash	500
42	00	4660	Bond Default						250,000	Interest accrual on cash	0
Total Revenue				0	0	0	0	0	250,397		500
Expense											
42	00	7142	Engineering						0	Engineering Fees	0
42	00	7314	Legal						0		0
42	00	7400	Construction							Subdivision Completion	250,897
Total Expense				0	0	0	0	0	0		250,897
Revenue Over (Under) Expense				0	0	0	0	0	250,397		-250,397

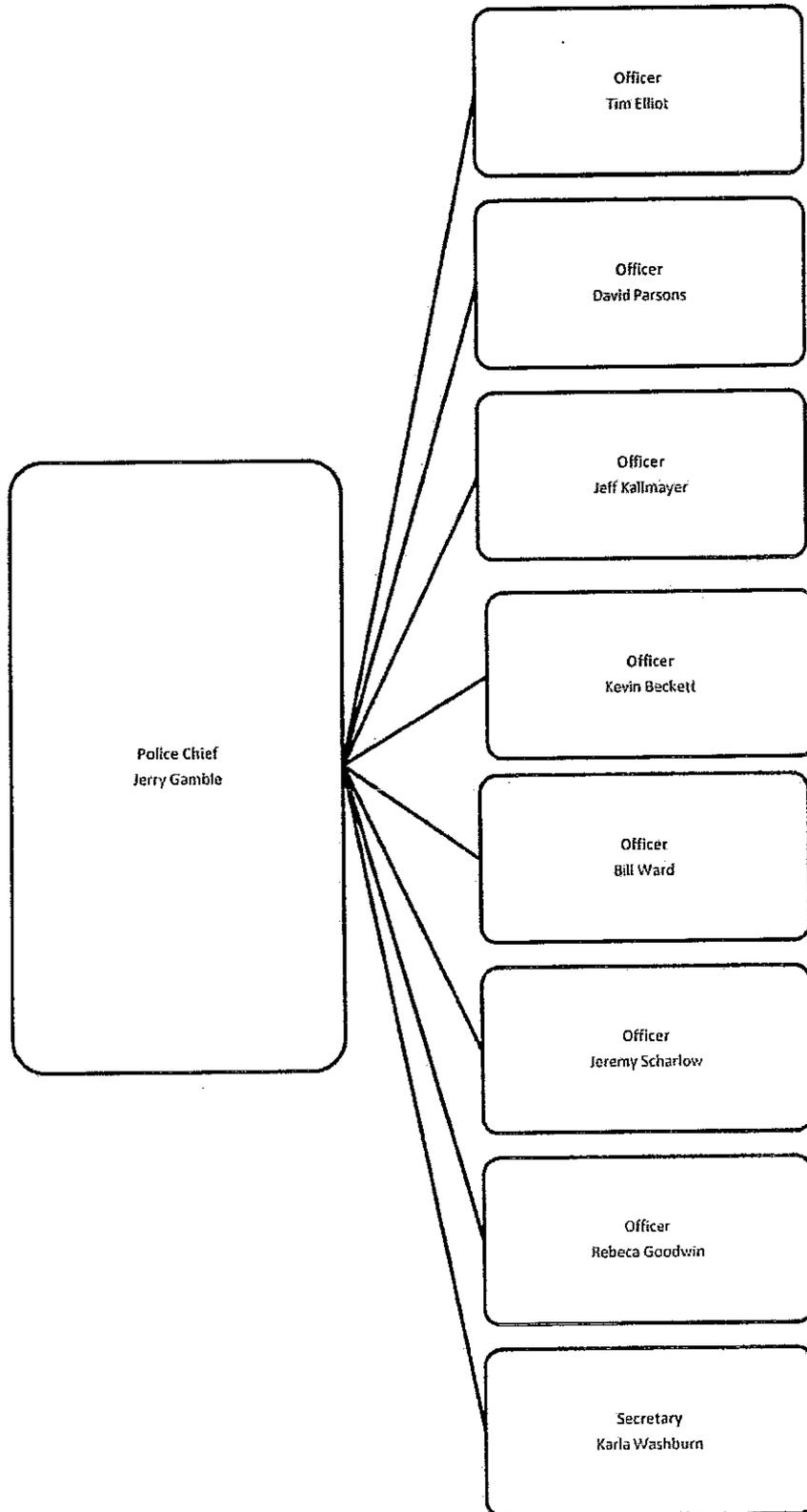
Conway Farm 2

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
Revenue											
43	00	4400	Interest Income						457	Interest earned on cash	500
43	00	4660	Bond Default						288,000	Interest accrual on cash	0
Total Revenue				0	0	0	0	0	288,457		500
Expense											
43	00	7142	Engineering						0	Engineering Fees	0
43	00	7314	Legal						0		0
43	00	7400	Construction							Subdivision Completion	288,957
Total Expense				0	0	0	0	0	0		288,957
Revenue Over (Under) Expense				0	0	0	0	0	288,457		-288,457

Conway Commercial

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
Revenue											
44	00	4400	Interest Income						190	Interest earned on cash	250
44	00	4660	Bond Default						67,877	Interest accrual on cash	0
Total Revenue				0	0	0	0	0	68,067		250
Expense											
44	00	7142	Engineering						0	Engineering Fees	0
44	00	7314	Legal						0		0
44	00	7400	Construction							Subdivision Completion	68,317
Total Expense				0	0	0	0	0	0		68,317
Revenue Over (Under) Expense				0	0	0	0	0	68,067		-68,067

Mahomet Police Department



Mahomet Police Department Overview

The Mahomet Police Department's Chief, seven full time Patrol Officers around the clock seven days a week with at least two officers on most shifts.

The police services provided to the Village of Mahomet, to the unincorporated areas contiguous to the Village and to areas within our Police District include:

- Routine and Directed patrol
- Taking, Dispatching and Answering Calls for Service
- Enforcement of Federal and State Laws, Traffic Law, Village Ordinances and Codes
- Investigations of all reported criminal activity and complaints
- Collection, storage, and return of evidence and found property
- Documenting, Reporting and Storing all required information
- Assisting Federal and State Prosecutors, Village Departments, Law Enforcement and Fire Agencies, victims, citizens and motorists
- Directing Traffic
- Providing the public with information and education
- Disaster preparedness and relief
- Homeland Security

The goal of the above police services is to provide citizens, schools and businesses of Mahomet and visitors to Mahomet with an orderly and peaceful environment and with a sense of security and safety.

The Mahomet Police Department subcontracts with METCAD to take 991 emergency calls for the Village and dispatches officers to 911 calls for service. METCAD also keeps computer records and voice recordings of 911 calls and radio traffic for the Village. As members of the Police District member agencies regularly provide mutual assistance. The Champaign County Sheriff's Office routinely provides the Mahomet Police Department with assistance in the form of additional Police Officers on emergency calls and traffic stops.

The Mahomet Police Department is also an active member of the METRO SWAT Team. We added Officer Scharlow to supplement the manpower on the Team last year. The SWAT Team provides our community with a rapid response of highly trained officers for critical incidents and high risk search/arrest warrant service. We have in the past used the Team to handle an incident involving a subject who had barricaded himself inside his house and threatened to shoot anyone who came near him with a high powered rifle. In addition to the invaluable asset this team would be during a critical incident, the specialized training that Officers Scharlow receives, as member, will help him as an individual and us as a department better serve the citizens of the Village.

The Mahomet Police Department works with the Champaign Police Department Crime Scene Unit and the Illinois State Police Crime Scene Technicians. Officer Parsons has received valuable training in evidence collection, processing and crime scene photography by working and training with these officers. These units are available for call out and have been used to process our crime scenes. Officer Parsons also attends the Champaign County Investigations meetings. This is a monthly meeting in which trained investigators meet to discuss ongoing investigations that cross jurisdictional boundaries such as active burglary rings, drug dealers and home repair scams. His participation gives us access to specialized investigations equipment and the expertise of detectives trained in specialized areas such as internet fraud other computer aided crimes.

The Mahomet Police Department works with Champaign County Crime Stoppers. They provide publicity and tips that have aided us in the past in solving crimes. I am also on the Board of Directors of the Children's Advocacy Center. The Center provides a specialized setting for interviews of younger children who have been victims of abuse. Officers Parsons, Beckett and Goodwin have received specialized training in child forensic interviewing techniques through the center. Mahomet as all communities small and large suffers from its share of these tragic and devastating crimes.

Department Activity

The Mahomet Police Department conducted several extensive investigations this past year. We arrested two juveniles and filed charges on another adult suspect for a series of crimes including two Burglaries, two Arsons, and two Thefts of a Motor Vehicle. We also made an arrest in a Cocaine possession case and worked with the Champaign County Sheriff's Office Drug Task Force to prosecute this person for Distribution of Cocaine. The Department made a significant arrest and seizure of Cannabis on Rt. 47. The officer also seized over \$24,000 of which the Department was awarded over \$18,000. This money will be used to supplement the Department's budget in order to purchase new equipment for the Department.

The Department investigated six Sexual Assault cases all involving juvenile victims. In two of those cases suspects were arrested and prosecuted. We investigated fourteen drug related cases and made six arrests. We investigated twenty two Burglaries of which four were cleared by arrest. We investigated twenty four Fraud/Forgery cases of which four were cleared by arrest. We conducted seven Death Investigations all of which were found to be natural causes.

In addition the Department in conjunction with the Mahomet-Seymour School District completed eight Safety Lockdown Drills. We obtained a grant to purchase Radar Trailers and conduct pedestrian and bicycle safety courses.

The Department completed negotiations with the F.O.P. and ratified a four year contract with the Patrol Officers. Officer Goodwin hired as a full time officer to replace the loss of all of our part time officers.

New Equipment

In 2009 the Mahomet Police Department purchased one new mobile video camera and installed them in a squad car. These cameras have been instrumental in expanding our capabilities in documenting traffic arrests. They have aided in prosecution of these arrests and are our best evidence in these situations. We purchased and placed into service a replacement for the ESDA Mobile Command Center. We were able to purchase a used ambulance at \$8,000 less than the expected cost.

Building Maintenance

The Department continued having problems with the roof leaks, the generator and the furnace/air conditioning units. We again spent \$2,000 on repairs on these items. We were able to replace the baffles and burner unit on one of the roof top units. The other units are scheduled for overhaul this year. We are going to have to replace the water heater due to exhaust fumes leaking back into the building.

Vehicles/Equipment

The Department replaced one squad this year in addition to the ESDA Command Vehicle.

Officer Training

Officers received update training in several areas. Officer Parsons completed training in National Incident Management Systems. He will serve as our Compliance Officer for the Village. All units of local government must be certified by the Federal Government in this area in order to receive certain grants. Officer Scharlow is now certified to train officers in the use of the Stinger Projectile Stun Guns. Officer Goodwin completed training as a full time officer.

Goals

1. Complete re-write of rules and regulations for the Department.
2. Improve communication/education with Village residents, businesses, and especially elderly utilizing existing neighborhood, citizen, church and business groups.
3. Expand alcohol and tobacco compliance checks with aid of State and County programs.
4. Increase traffic enforcement and complete at least two or three Road Side Safety Checks.
5. Begin to replace all Mobile Data Computers.
6. Equip each officer with hand held radio.
7. Repair all roof top heating units.
8. Replace Department video surveillance system.

Mahomet Police Department

Personnel Services

Classification	Position	FY 2009	FY 2010	FY 2011	Increase (Decrease)
Full-Time	Police Chief	1	1	1	0
	Sergeant	0	0	0	0
	Officer	6	7	7	0
	Secretary	1	1	1	0
	Total Full-Time	8	9	9	0
Part-Time	Officers	3	0	0	0

FY 2010 BUDGET WORKSHEET POLICE DEPARTMENT/ESDA

Police Department

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
01	10	7011	Wages	368,800	350,122	374,000	371,929	428,300	432,468	Salaries and wages for full-time personnel	449,000
										Total Wages	449,000
01	10	7012	Overtime	18,500	20,049	25,640	17,432	22,000	28,692	Overtime	28,000
										Total Overtime	28,000
01	10	7016	Part Time	32,000	25,245	32,200	34,992	12,000	7,926	Wages for Part-Time personnel	0
										Total Part Time	0
01	10	7021	IMRF							Expensing through each department	50,100
											50,100
01	10	7022	Fica/Medicare							Expensing through each department	36,500
											36,500
01	10	7060	Animal Control	1,200	1,355	1,800	1,054	1,400	1,259	Decrease due to stable cost history	1,400
										Total Animal Control	1,400
01	10	7071	Health/Life Insurance	55,000	53,505	61,800	57,026	80,200	71,837	Health/Life Insurance	84,000
										Total Health/Life Insurance	84,000
01	10	7075	Building Maintenance	14,000	11,076	12,400	12,194	12,000	15,644	Decrease due to energy conservation efforts	17,500
										Total Building Maintenance	17,500
01	10	7090	City Court	5,500	7,725	9,000	3,642	6,500	2,340	Decrease due lower than expected increases	4,000
										Total City Court	4,000
01	10	7140	Disposal Service	600	575	750	553	-	0	Disposal Service	0
										Total Disposal Service	0
01	10	7201	Equipment - New	11,000	6,458	13,000	9,160	14,000	7,796	Purchase video camera, two portable radios, replace computer	17,500
										Total Equipment - New	17,500
01	10	7211	Equipment Maint & Repair	3,500	3,311	4,000	2,933	3,500	3,835	Decrease due to lower average age of fleet	3,600
										Total Equipment Maint & Repair	3,600
01	10	7314	Legal Fees	1,000	4,245	5,000	12,947	25,000	33,503	Legal Fees	5,000
										Total Legal Fees	5,000
01	10	7321	Gen/Office Supplies	6,000	5,293	6,000	4,608	5,500	5,897	Decrease due to lack of expected expenditures and no cost increases	5,000
										Total Gen/Office Supplies	5,000
01	10	7330	Computer Lic/Support	10,500	9,798	10,500	10,720	11,000	10,544	Computer Support	12,000
										Total Computer Lic/Support	12,000
01	10	7331	METCAD	16,000	15,799	22,500	22,361	17,600	17,550	METCAD	22,400
										Total METCAD	22,400
01	10	7341	Postage	150	152	150	111	-	0	Postage	0
										Total Postage	0
01	10	7355	Recruitment/Hiring	3,000	199	300	0	-	152	Decrease due to projected stable workforce	0
										Total Recruitment/Hiring	0
01	10		Safe Routes to School Program					24,560	0		24,560
										Total Safe Routes to School	24,560
01	10	7371	Schools/Training/Travel	10,000	14,875	7,000	8,091	6,000	8,536	Training	7,400
										Total Schools/Training/Travel	7,400
01	10	7391	Utilities	16,000	8,122	16,000	18,335	16,390	18,135	Decrease due to lack of expected expenditures	16,500
										Total Utilities	16,500
01	10	7401	Uniforms	9,000	18,963	9,000	7,329	6,000	6,328	Uniforms	5,500
										Total Uniforms	5,500
01	10	7451	Vehicle Fuel	16,000	2,403	18,000	18,482	18,000	16,641	Increase due to cost of gasoline	18,000
										Total Vehicle Fuel	18,000
01	10	7454	Vehicle Maint	7,000	1,799	6,000	5,329	6,000	4,700	Vehicle Maintenance	5,500
										Total Vehicle Maint	5,500
01	10	7501	Miscellaneous	2,000	0	2,000	2,047	2,000	1,613	Miscellaneous	1,000
										Total Miscellaneous	1,000
			Total Expense	606,750	561,070	637,040	621,475	717,950	695,396		814,460

ESDA

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
01	60	7075	Building Maintenance	800	0	800	0	800	0		0
										Total Building Maintenance	0
01	60	7100	Director Stipend	750	750	750	750	750	750		750
										Total Director Stipend	750
01	60	7201	New Equipment	2,000	500	2,000	6,149	3,000	160	Increase to pay for additional portable radios	5,000
										Total New Equipment	5,000
01	60	7211	Equipment Maint. & Repair	6,960	0	6,000	76	5,000	3,060	Decrease to fund increase in above	2,500
										Total Equipment Maint & Repair	2,500
01	60	7321	Supplies - General	500	15	500	6	250	7	Decrease to reflect actual spending	250
										Total Supplies - General	250
01	60	7371	Schools & Training	500	75	500	200	500	0	Training	500
										Total Schools & Training	500
01	60	7391	Utilities	7,000	6,729	7,500	7,748	7,500	8,104	Utilities	8,000
										Total Utilities	8,000
01	60	7451	Vehicle Fuel	1,000	40	1,000	0	100	57	Decrease to reflect actual spending	100
										Total Vehicle Fuel	100
01	60	7454	Vehicle Maintenance	1,200	59	1,600	663	1,600	1,656	Vehicle Maintenance	1,600
01	60	7501	Misc						125		
										Total Vehicle Maintenance	1,600
			Total Expense	20,710	8,168	20,650	15,593	19,500	13,919		18,700

**TRANSPORTATION DEPARTMENT
2010 GOALS**

HIRE A FULL TIME EMPLOYEE

As the Village has grown, so have our needs. With an additional employee we could complete jobs more efficiently. We currently become so "scattered" helping other departments, it is difficult to complete jobs in a timely manner.

ROCK ALLEYS

We try to rock alleys every couple of years as needed. The alleys get a good amount of traffic and tend to get soft in the spring.

INSTALL 40' OF ADDITIONAL STORM SEWER AT BRIDLE-LEASH PARK

After the sidewalks were installed and the grass started growing, there arose a need to add a small amount of drainage near the west parking lot.

SPLIT RAIL FENCE AT BRIDLE-LEASH PARK?

If the Parks and Recreation Department still wants a fence, we will put one up.

INSTALL GATE AT THE WEST PARKING LOT AT BRIDLE-LEASH PARK

DRAINAGE PROJECT-ELM TO VINE ON SANGAMON

This project was originally planned for the fall of 2009 but did not start due to leaf collection and then snow removal. This is approximately 700' of drainage work that will help alleviate flooding problems for seven houses. The material has been purchased, and plans have been received from BKB Engineering.

DRAINAGE PROJECT-1200 BLOCK OF McDOUGAL ROAD

This project was originally planned for the fall of 2009 or spring of 2010. During moderate to heavy rains, three houses in this block get flooded. There are currently no ditches or culverts in front of these properties. We have not yet ordered the materials for this project; however we have received the plans from BKB Engineering.

OIL AND CHIP AS SPECIFIED

MICROSEAL AS SPECIFIED

CONCRETE PAVEMENT REPLACEMENT

10 sections of concrete street pavement in Northridge
4 sections of concrete street pavement in Oak Creek
4 sections of concrete street pavement on Evergreen Court
6 sections of concrete street pavement on Craig Drive
8 sections of concrete street pavement in Country Ridge
Other various concrete street pavement sections throughout the Village
All of these sections have settled or heaved causing some large bumps.

SIDEWALK REPLACEMENT-VARIOUS

Sidewalk replacement is always an ongoing project. We try to determine which ones are in the most need for replacement, and work in the general area until we are caught up. Currently there are several around the High School and several in the Riverview area that need to be replaced.

FY 2011 BUDGET WORKSHEET TRANSPORTATION/MFT

Transportation

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
Expense											
01	20	7011	Wages	147,000	146,684	157,000	155,666	167,000	165,143	Wages for regular employees Total Wages	132,800 132,800
01	20	7012	Overtime	7,000	7,669	7,000	5,590	7,000	10,401	Snow and ice removal, emergency call outs Total Overtime	7,000 7,000
01	20	7015	Temporary	13,000	15,799	14,000	17,475	16,000	25,903	Wages for temporary employees Total Temporary	25,000 25,000
01	20	7021	IRRF							Retirement	14,400 14,400
01	20	7022	Fica/Medicare							Social Security	11,700 11,700
01	20	7071	Health/Life Insurance	27,000	25,096	30,000	23,308	32,600	32,460	Cost for employee health and life insurance Total Health/Life Insurance	29,500 29,500
01	20	7075	Building Maintenance	3,000	3,756	3,000	995	3,000	1,418	New overhead door at the shop, other Total Building Maintenance	4,800 4,800
01	20	7085	CDL Testing	200	239	200	140	200	29	Employee drug screens Total CDL Testing	200 200
01	20	7100	Chemicals	3,000	1,685	2,000	2,682	2,000	3,402	Lubricants, herbicides, insecticides Total Chemicals	2,000 2,000
01	20	7130	Drainage	16,375	4,945	16,375	11,098	17,375	8,125	Drainage maint. and upgrade projects Total Drainage	15,400 15,400
01	20	7140	Disposal Service	800	590	800	832	800	655	Trash bags for Main Street cans, dumpster rental Total Disposal Service	0 0
01	20	7142	Engineering	10,000	330	5,000	0	2,000	0	Cost to engineering small transportation projects Total Engineering	2,000 2,000
01	20	7201	Equipment - New	7,500	3,126	7,500	1,531	7,500	6,006	Seven blade alley drag, box blade, power tools, etc Total Equipment - New	6,500 6,500
01	20	7210	Equipment Contracted	2,000	0	2,000	0	0	0	Larger equipment that may be needed for a longer time Total Equipment Contracted	0 0
01	20	7211	Equipment & Vehicle Maint	14,400	13,671	12,400	11,534	10,000	27,932	Oil filters, air filters, tires, any non in-house repairs Total Equipment & Vehicle Maint	12,000 12,000
01	20	7213	Leaf Collection						8,700		7,500 7,500
01	20	7232	Equipment Rental	6,000	4,074	6,000	7,168	6,000	6,062	Skid steer loaders, brooms, mini excavators, air compressors Total Equipment Rental	6,000 6,000
01	20	7314	Legal Fees	800	0	800	58	400	490	Legal Fees	10,400 10,400
01	20	7322	Office Supplies	350	131	350	242	350	208	Pens, pencils, paper, ink, software Total Office Supplies	350 350
01	20	7351	Publishing	300	372	300	89	100	494	Ads for bids Total Publishing	350 350
01	20	7355	Recruitment/Hiring	100	0	100	0	100	0	Ads for temporary employment Total Recruitment	100 100
01	20	7361	Street/Sidewalk Repair	14,875	17,722	16,875	30,131	21,875	17,694	Rock for alleys and shoulders, patching material, signs, posts Total Street/Sidewalk Repair	21,750 21,750
01	20	7371	Schools & Training	500	0	500	129	500	0	Spraying class and testing for two people Total Schools & Training	250 250
01	20	7375	Shop Supplies	4,150	6,486	4,150	2,302	4,150	5,147	Nuts and bolts, hand tools, towles, light bulbs, etc. Total Shop Supplies	4,000 4,000
01	20	7379	Street Lighting	26,000	25,148	28,000	26,373	28,000	29,219	Street lights Total Street Lighting	28,000 28,000
01	20	7380	Tree/Brush Collection						10,857		25,000 25,000
01	20	7381	Travel	100	0	100	0	100	0	Schools and conferences Total Travel	350 350
01	20	7385	Forestry Service	11,000	3,918	8,000	5,020	8,000	6,375	Tree trimming, tree removal Total Forestry Service	7,000 7,000
01	20	7391	Utilities	6,500	6,743	6,500	11,177	5,500	10,581	Telephone, electric, gas Total Utilities	6,500 6,500
01	20	7401	Uniforms	1,000	626	1,000	622	1,000	643	Boots, shirts, pants, etc Total Uniforms	1,000 1,000
01	20	7451	Vehicle & Equipment Fuel	9,000	14,201	14,000	13,302	14,000	13,164	Fuel Total Vehicle & Equipment Fuel	13,000 13,000
01	20	7501	Miscellaneous	1,500	794	1,500	1,127	1,500	1,791	Over boots, safety supplies, rain gear, etc. Total Miscellaneous	1,500 1,500
Total Expense				333,450	303,803	345,450	328,532	358,250	392,929		396,350

Transportation System Capital Improvements

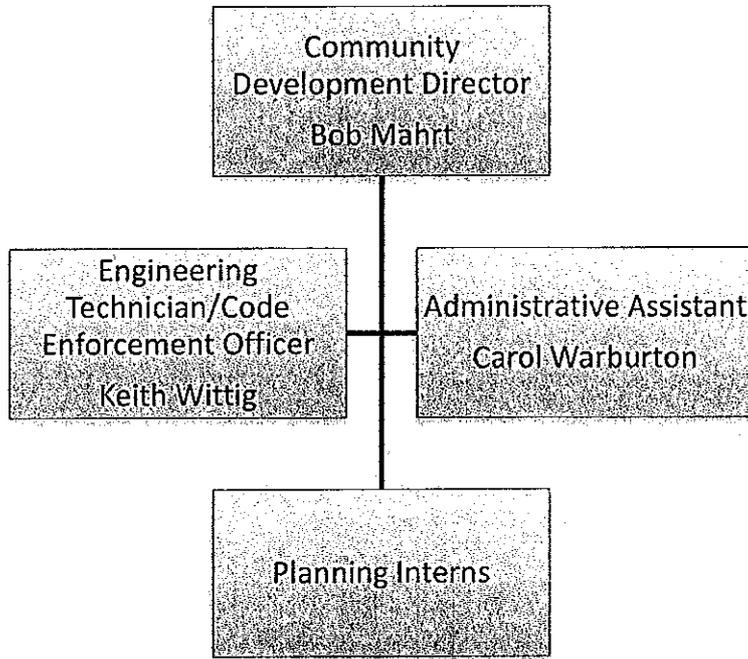
Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
Revenue											
35	00	4350	Grant - State							Main Street Grant	270,000
											270,000
35	00	4400	Interest Income	9,000	21,023	10,000	16,127	3,000	5,733	Interest accrued on fund balance	3,800
										Total Interest Income	3,800
35	00	4655	Willowbrook Sidewalks		15,907		0		0	Called bond for sidewalks	0
										Total Willowbrook Sidewalks	0
35	00	4660	Country Ridge Subdivision						1,424		0
											0
35	00	4800	Reimbursements	750,000	0	592,933	129,672	510,000	400,624	Developer reimbursements of cost sharing projects	83,000
										Total Reimbursements	83,000
35	00	4850	Simplified Telecom Tax	240,000	218,606	220,000	219,171	220,000	241,747	Tax imposed on Village residents for telecommunications	241,500
										Total Simplified Telecom Tax	241,500
35	00	4901	Transfer from General Corp	50,000	50,000	200,000	200,000	200,000	200,000	Transfer to subsidize capital improvement projects	50,000
										Total Transfer from General Corp	50,000
			Total Revenue	1,049,000	305,536	1,012,933	564,971	933,000	849,528		649,300
Expense											
35	00	7011	Wages			26,000	13,033	26,000	16,107	Resident engineer and site inspector	26,000
										Total Wages	26,000
35	00	7012	Overtime					5,000	897	Overtime	2,000
										Total Overtime	2,000
35	00	7142	Engineering			150,000	78,341	198,000	94,115	See attached CIP	205,600
										Total Engineering	205,600
35	00	7314	Legal			20,000	12,225	10,000	9,662	CIP legal cost	10,000
										Total Legal	10,000
35	00	7400	Capital Improvements			1,511,000	363,431	1,318,000	880,352	See attached CIP	660,150
										Total Capital Improvements	660,150
35	00	7405									0
										Total	0
35	0	7501						3,000		Miscellaneous	0
										Miscellaneous	0
			Total Expense	0	0	1,707,000	467,030	1,560,000	1,001,133		903,750
			Revenue Over (Under) Expense	1,049,000	305,536	-694,067	97,941	-627,000	-151,605		-255,450

Motor Fuel Tax

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
Revenue											
16	00	4100	State Distribution	141,000	136,826	135,500	128,445	122,000	122,241	Funds distributed to local governments from the State	122,000
										Total State Distribution	122,000
16	00	4400	Interest Income	10,000	18,041	6,000	5,659	500	877	Interest accrued on fund balance	600
										Total Interest Income	600
16	00	4650	LED Traffic Grant Reimb	25,600		13,000	15,729		0	Grant received to install LED lights	
										Total LED Traffic Grant	
16	00	4901	Misc. Reimbursement	4,000	4,698	4,000	3,767	3,000	3,111	Reimbursement from the State for Traffic Light Maintenance	2,500
										Total Misc. Reimbursement	2,500
			Total Revenue	180,600	159,564	158,500	153,600	125,500	126,229		125,100
Expense											
16	00	7562	MFT Maintenance	113,000	54,303	99,500	74,851	70,000	58,039	Salt, street repairs, traffic light maint.	130,000
										Total MFT Maintenance	130,000
16	00	7590	Intersection Rt 47 & MAR	430,000		430,000	249,303	180,700	180,697	New intersection at this location	0
										Total Intersection Rt 47 & MAR	0
16	00	7575	LED Traffic Light	25,600	17,926					New lights for traffic signal	0
										Total LED Traffic Light	0
16	00	7580	Sidewalk/ Route 47 Bridge						23,258	New Construction of Sidewalk	5,850
											5,850
			Total Expense	568,600	72,229	529,500	324,154	250,700	261,994		135,850
			Revenue Over (Under) Expense	(388,000)	87,335	(371,000)	(170,554)	(125,200)	(135,765)		(10,750)

Community Development Department

Organizational Chart



Community Development Department

Overview

The new Community Development Department consolidates the permitting and inspection services previously provided through the former Engineering Department, with the development coordination services provided by the former Planning and Zoning Department. The Department will primarily be responsible for zoning administration, subdivision administration, code enforcement, building inspection/permitting, as well as, assisting with other economic development and public service initiatives for the Village. The Department administers the Zoning Ordinance, Subdivision Ordinance, Stormwater Management Ordinance, Floodplain Management Ordinance, Minimum Housing Ordinance and related development regulations. In addition, Staff provides support to the Plan and Zoning Commission, Board of Appeals, Economic Development Commission, Enhance Mahomet Committee and serves on several technical committees related to development within Champaign County.

Department Activity

Over the past year, Staff coordinated the data gathering phase for the Comprehensive Plan update. Other project and administrative responsibilities included preliminary review of the Zoning Ordinance, Stormwater Management Ordinance and Village Development Policies; implementation of the Landscape Waste Curbside Collection Programs; coordination of wholly bounded annexations of contiguous properties; implementation of a Code Enforcement program; Engineering Project Consultant RFQ preparation and firm selection; preparation of the Economic Development Consultant job description; and other economic development matters. Staff also continued to make progress on file management efforts for subdivisions, building permits and Board/Commission casework.

The Planning and Zoning Department was responsible for coordinating all applications, developing meeting agendas, preparing memorandums/resolutions, providing staff support and completing meeting minutes for the Plan and Zoning Commission and Zoning Board of Appeals. Staff further assisted with the establishment and support of the Enhance Mahomet Committee. This committee is generally responsible for the civic beautification initiatives defined by the Mahomet Area Prosperity Planning Report.

The Department was also responsible for coordination of all subdivision applications submitted to the Village. There was continued reliance on Engineering Project Consultants for the technical review of subdivisions with Staff oversight. Staff was responsible for the preparation of memorandums/resolutions to the Plan and Zoning Commission and Village Board regarding subdivision review and approvals. Several subdivisions were accepted by the Village over the previous fiscal year.

Staff represented the Village on the Champaign County Regional Planning Commission Technical Committee and Champaign County Hazard Mitigation Plan Planning Committee.

Community Development Department

Goals

The new Department will now be responsible for building permit issuance and inspections. Applications will continue to be accepted by the Receptionist/Collector and forwarded to the Department for permit preparation, inspection, reporting and filing. The Village Clerk and Engineer/Building Inspector were previously responsible for these tasks. Code enforcement will also be a primary focus for the Department in order to establish and maintain standards for property maintenance in the Community.

During FY 2010/2011, the Department will coordinate the development of a new Comprehensive Plan for the Village. Staff previously coordinated the completion of the Existing Land Use Survey, Housing Survey, and Downtown Commercial Building Inventory through the Champaign Regional Planning Commission. These research elements will be utilized by Staff and the Planning Consultant to evaluate development trends, determine infrastructure needs and define areas for further study. It is anticipated that the Comprehensive Plan will take approximately 9 months to complete.

Staff will continue to evaluate and provide recommendations for updating the Zoning Ordinance, Subdivision Ordinance, Stormwater Management Ordinance and various Village Development Policies for Board of Trustees consideration and implementation.

The Department will now serve as staff support to the Economic Development Commission and will continue to provide staff support to the Plan and Zoning Commission, Board of Appeals, Enhance Mahomet Committee, and other related committees. The Department will coordinate with the Chamber of Commerce and other agencies to promote economic development opportunities in the Village.

A number of subdivisions approved during the past decade are well past due for completion of public infrastructure and/or acceptance by the Village. Efforts will be made to move these subdivisions through the process for public acceptance.

The Department will continue to rely on Engineering Consultants for preliminary technical review of new subdivision plats and as-built subdivision construction plans. Staff will provide administrative oversight to meet the objectives of the Village Board. Staff will also continue to enhance record keeping, file management and permit tracking.

Administrative tasks to be completed by the Department include efforts to enhance record keeping, file management and permit tracking. Staff will also develop public information brochures for building permits, accessory structures, etc. Additional education and training opportunities will be provided to Staff in order to supplement skills and obtain International Code Council certifications.

Community Development Department

Personnel Services

Classification	Position	FY 2009/2010	FY 2010/2011
Full Time	Director	1	1
Part Time	Administrative Assistant	1	1
Part Time	Engineering Technician/Code Enforcement Officer	0	1

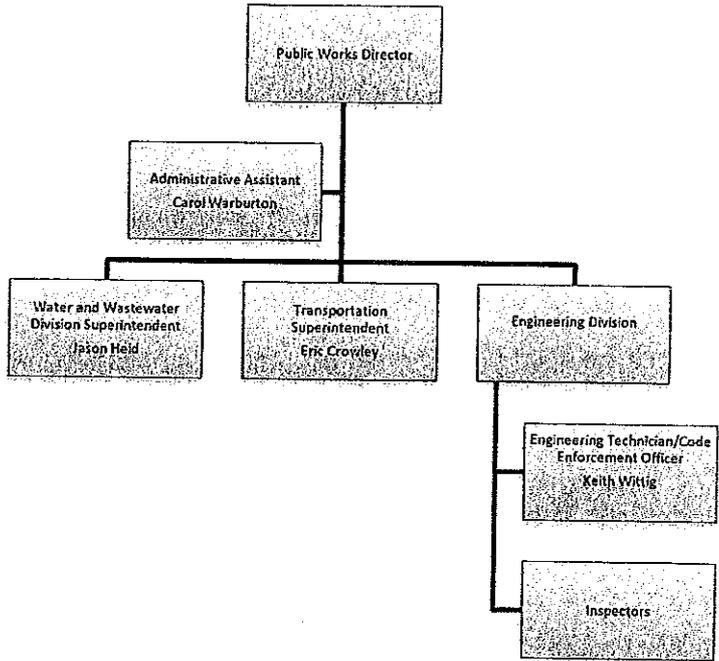
FY 2011 BUDGET WORKSHEET COMMUNITY DEVELOPMENT

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
Expense											
01	40	7011	Wages	80,000	74,568	52,500	52,159	57,500	57,339		61,500
Total Wages											61,500
01	40	7012	Overtime	6,000	2,391	525	0	525	320		500
Total Overtime											500
01	40	7015	Temporary	0	2,496	2,720	2,320	5,000	3,337	Part-time 1/2 Code Enforcement Officer	5,650 6,850
01	40	7019	P & Z Commissioners					4,000	1,850		4,000
Total P & Z Commissioners											4,000
01	40	7021	INRF							Retirement	6,650
Total Retirement											6,650
01	40	7019	P & Z Commissioners							Fica/Mdcr	6,100
Total Fica/Mdcr											6,100
01	40	7071	Health/Life Insurance	15,500	11,105	7,000	6,437	7,300	7,290		7,360
Total Health/Life Insurance											7,360
01	40	7050	Board of Appeals					500	125		500
Total Board of Appeals											500
01	40	7120	Membership, Fees, Sub	300	692	500	0	500	0	APA/AICP/Illinois APA Chapter Dues Total Membership, Fees	500 500
01	40	7126	Subscriptions	250	0	100	0	100	0	Planning Commissioners Journal Total Subscriptions	100 100
01	40	7142	Engineering	175,000	158,848	100,000	91,942	75,000	101,642	Consultation, Subdivision Review, Annexations	75,000
Total Engineering											75,000
01	40	7212	Equipment/Tools	15,700	15,695	1,500	1,423	1,500	1,610	Equip	1,500
Total Equipment/Tools											1,500
01	40	7314	Legal Fees	70,000	55,706	65,000	33,528	50,000	43,855	Consultation, Subdivision Review, Annexations	50,000
Total Legal Fees											50,000
01	40	7322	Office Supplies	540	902	300	805	500	441	File Folders/Storage, Miscellaneous	500
Total Office Supplies											500
01	40	7341	Postage	300	86	1,000	259	500	244	General Postage, Certified/Registered Mailings	500
Total Postage											500
01	40	7350	Publishing	3,060	1,810	2,500	1,464	2,000	500	Public Hearing Notices, Brochure Printing	2,000
Total Publishing											2,000
01	40	7371	Schools/Training/Travel	860	1,459	2,500	517	2,500	97	Schools/Training	2,500
Total Schools/Training											2,500
01	40	7391	Utilities	700	861	600	359	420	11	Utilities (1/2 code officer cellular)	250
Total Utilities											250
01	40	7400	Capital Improvements					30,000	0	Comprehensive Plan	30,000
Total Comprehensive Plan											30,000
01	40	7401	Uniforms	150	0	150	80	150	0	Uniforms	225
Total Uniforms											225
01	40	7451	Vehicle Fuel				12	150	0	1/2 Administration Truck	600
Total Vehicle Fuel											600
01	40	7454	Vehicle Maintenance						0	1/2 Administration Truck	100
Total Vehicle Maint											100
01	40	7501	Miscellaneous	150	159	150		100	466		1,000
Total Miscellaneous											1,000
Total Expense				368,510	326,777	237,045	191,306	238,245	219,127		263,885



Public Works Department

Organizational Chart



Public Works Department

Overview

The new Public Works Department was established to provide administrative coordination between the Water and Wastewater Department, Transportation Department and Engineering Department. The Department will be responsible for the activities and services related to the water system, sanitary sewer system, streets and alleys, stormwater drainage system, landscape waste collection program, engineering services, GIS/mapping services, and the maintenance of grounds and facilities. The Department Director will serve on the Champaign County Regional Planning Commission GIS Technical Committee.

Department Activity

It has been determined that there is a need for inter-departmental coordination between the Water and Wastewater Department, Transportation Department and Engineering Department, in order to provide administrative supervision, budget oversight, project management, State/Federal regulation compliance and coordination for the shared use of personnel/equipment.

The Water and Wastewater Department, Transportation Department and Engineering Department will now be under the umbrella of the Public Works Department and will function as separate Divisions within the Department. The Water and Wastewater Division and Transportation Division will continue to be managed by the existing Superintendents. The Engineering Division will be managed by the Public Works Director. The Administrative Assistant and Engineering Technician/Code Enforcement Officer will be shared between the Public Works Department and the Community Development Department.

Public Works Department

Goals

New policies and procedures will be developed over the next fiscal year to define the role and responsibilities of the Department.

The Department will formulate long-range plans and maintenance schedules for water system, sanitary sewer system, streets and alleys, stormwater drainage system, community facilities, vehicles/equipment and engineering services.

The Department will provide engineering services for the Village and/or coordinate the use of Engineering Project Consultants for the design, review, implementation and inspection of public infrastructure improvements.

The Capital Improvement Program budget and projects will be overseen by the Department.

Village infrastructure maps in Geographical Information System (GIS) format will be developed and maintained by the Department.

The Governmental Accounting Standards Board (GASB) records for Village infrastructure will be maintained by the Department.

Public Works Department

Personnel Services

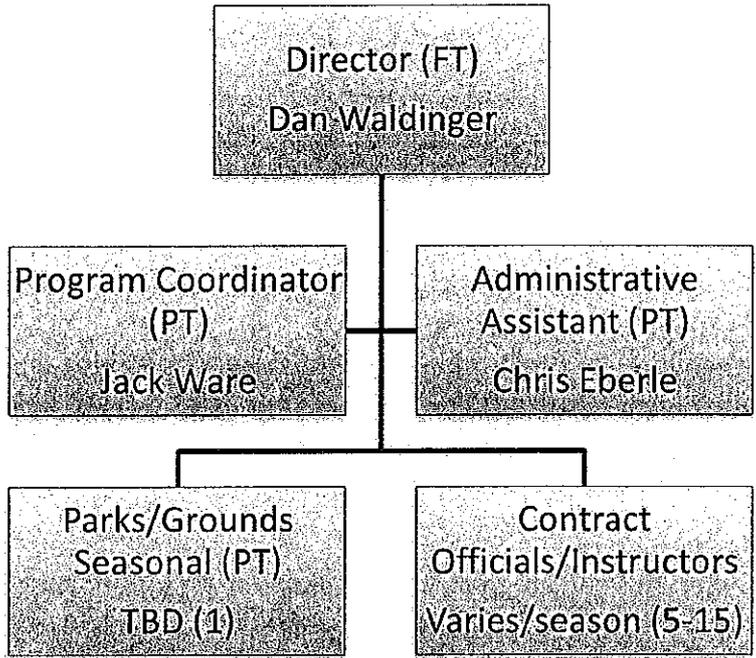
Classification	Position	FY 2009/2010	FY 2010/2011
Full Time	Director	0	1
Full Time	Water and Wastewater Superintendent	1	1
Full Time	Transportation Superintendent	1	1
Part Time	Administrative Assistant	1	1
Part Time	Engineering Technician/Code Enforcement Officer	1	1
Part Time	Inspectors	1	1

FY 2011 BUDGET WORKSHEET PUBLIC WORKS DEPARTMENT

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed	
Expense												
01	45	7011	Wages			54,000	52,826	57,000	57,035		36,700	
Total Wages											36,700	
01	45	7012	Overtime			2,000	2,728	3,000	941		1,000	
Total Overtime											1,000	
01	45	7015	Temporary/Part-time			22,000	6,973	28,065	15,593	1/2 Eng Tech Part Time	6,850 5,650	
Total Temporary/Part-time											12,500	
01	45	7021	IMRF								2,730	
Total IMRF											2,730	
01	45	7022	FICA/MDCR								2,930	
Total MDCR/FICA											2,930	
01	45	7071	Health/Life Insurance			9,200	8,532	9,950	9,946	15% Increase for health insurance	23,550	
Total Health Insurance											23,550	
01	45	7100	Consulting Services								40,000	
Total Consulting Services											40,000	
01	45	7120	Membership, Fees, Sub			200	474	945	359	Fees	400	
Total Membership, Fees, Sub											400	
01	45	7126	Subscriptions			150	82	90	82	ENR	100	
Total Subscriptions											100	
01	45	7142	Engineering			10,000	11,393	3,000	2,113	testing/exploration	3,000	
Total Engineering											3,000	
01	45	7212	Equipment/Tools			11,000	11,884	13,000	10,261	AutoCad maint	5,000	
Total Equipment/Tools											5,000	
01	45	7314	Legal Fees			5,000	1,275	-	0		1000	
Total Legal Fees											1,000	
01	45	7322	Office Supplies			400	612	600	220		600	
Total Office Supplies											600	
01	45	7341	Postage			200	0	100	77		100	
Total Postage											100	
01	45	7355	Recruitment/Hiring			-	40	200	0		1000	
Total Recruiting/Hiring											1,000	
01	45	7371	Schools/Training/Travel			1,500	2,277	3,500	1,437	Schooling/Training	2000	
Total Schools/Training/Travel											2,000	
01	45	7391	Utilities			600	767	900	1,061		1050	
Total Utilities											1,050	
01	45	7401	Uniforms			150	80	150	168		225	
Total Uniforms											225	
01	45	7451	Vehicle Fuel			1,500	1,110	1,200	1,087		1125	
Total Vehicle Fuel											1,125	
01	45	7454	Vehicle Maintenance			200	83	200	16		200	
Total Vehicle Maintenance											200	
01	45	7501	Miscellaneous			50	78	-	0		500	
Total Miscellaneous											500	
Total Expense				0	0	118,150	101,214	121,900	100,396			135,210

Parks and Recreation Department

Organizational Chart



Parks and Recreation Department

Overview

Parks and Recreation Mission Statement

The mission of the Village of Mahomet Recreation Department is to improve the quality of life for all participants by meeting the needs of the community through the provision of safe, excellent recreational and leisure-time activities.

Sportsmanship: We promote good sportsmanship, which is a combination of fair play, respect and consideration for opponents, spectators, teammates, coaches, and officials.

Healthy Recreation: Our programs are designed to provide healthy recreation and to keep winning in perspective in an environment where participants can have fun while developing their physical skills and emotional maturity levels.

Responsiveness: The Recreation Department regularly evaluates community needs and responds by offering programs that are desired.

Equal Access: All citizens are encouraged to participate in our affordable programs regardless of their skill level, gender, race, socio-economic status, or any other factor that is not in conflict with our mission.

Approved by the Village of Mahomet Parks and Recreation Committee, April 10, 2001

Parks and Recreation Programs

Parks and recreation services and programs in the Village are provided by the Village of Mahomet Recreation Department. The Village owns seven park sites, two of which are currently used for program operations. Dowell Park is used for girl's softball and Barber Park, a 51-acre site along the Sangamon River, is primarily open space but includes one full size and one junior soccer field as well as several smaller soccer fields. The other five park sites under Village ownership are: Brent Johnson Park, Brooks/Warfel Park, Bridle Leash Park, Russell Park, and Sandy Ridge Park.

The Village seeks temporary use agreements with the Mahomet-Seymour School District for the use of some of their sites and facilities in the operation of the Recreation Department's programs. The fieldhouse at the school district is used for youth basketball. Recreational opportunities at the fieldhouse include the use of the the gymnasium. Other school district gymnasiums are used for the volleyball and basketball program participants. 13 Acres Park, centrally-located and owned by the school district, is utilized by the Village for baseball and softball. The Village also has a nonbinding agreement with the Taylor Family for the use of Taylor Field. Taylor field is primarily used for baseball/softball, soccer, and flag football.

The population served by the Department's programs includes Village residents as well as non residents. In recent years, 30 to 40 percent of the programs' participants resided outside the Village, primarily in Mahomet Township. Village of Mahomet boundaries continue to grow and expand into Mahomet Township. Essentially, the Village's Parks & Recreation Department serves a total population of 10,113+ people, 2000 U.S. Census of Mahomet Township, which

includes the Village of Mahomet. Current estimates indicate a population served between 13,000-15,000 people.

Parks Budget Funding

The Village real estate tax is the primary source of revenue for the parks operating budget. Since FY01, the Village real estate tax has made up over 95 percent of the parks budget revenues.

The Utility Tax is another lifeline for the community's parks. This tax mostly supports park projects and major improvements. Per the original referendum, the utility tax is to be used exclusively for police and parks. The utility tax revenue fluctuates year to year based on levels of needs for both parks and police. A more consistent approach to the Utility tax revenues would allow staff to better plan future projects.

Recreation Budget Funding

The Recreation program is self-supporting; that is, registration fees have been able to cover the majority of expenses associated with program offerings, although, —other revenue sources (sponsorships, donations) contribute a significant portion of the revenues in the recreation budget. It is important to note that the Program Coordinator, 75% of Administrative Assistant wages and 60% of the Director Wages all come out of the Recreation budget.

Parks and Recreation Department

Department Activity

May

- 634 youth participants registered in baseball/softball, 10 adult softball teams
- Held all coaches, managers and officials meetings
- Held kite invite and senior prom with UI students
- Scheduled all games/organized all rosters – posted all online
- Ordered, received and delivered all shirts/hats
- Prepared playground bid for B. Leash Park
- Attend UI student presentation, reviewing 38 park plans for Brent Johnson Park

June

- Youth Baseball/Softball Season concluded, collecting equipment, storing/refurbishing equipment.
- Soccer league deadline passed 600 registered youth participants – slight increase from previous year
- Scheduled soccer picture day, coaches meeting date, officials meeting date
- Marketing for summer programs and soccer camp/leagues
- Cleaned out/secured concession stands, Fixed 13 Acres concession stand door due to attempted break-in
- Spraying/weeding athletic facilities
- Met with United States Tennis Rep to discuss possibility of holding a tennis clinic
- CIYFL erected donated scoreboard in the park
- Held Bridle Leash park meeting among staff to update/formulate work plan
- Ordered playground equipment, volleyball standards, ag lime for infields for Bridle Leash
- Heavily planning for Brent-Fest Park Fundraiser to be Held Aug. 1, 11am-5pm at the park
- Removed weeds, rotten timbers and undesirable plants and landscaped SE corner of Russell park
- Consulted with newly formed Beautification Committee on work plan to cleanup park and restore original park plans

July

- British Challenger camp runs August 10-14, registered 119 participants (significant increase from previous year)
- Soccer Schedules posted online, rosters completed
- Attended Champaign County Convention and Visitor's Bureau board meeting representing the Village
- Preparing for Sangamon River Fest
- Preliminary field preparations underway for soccer camp and league upcoming

- Replaced locks at Barber Pavilion
- Play equipment delivered to Bridle Leash, Construction day is set for September 12
- Developed tree plan in high program areas for Bridle Leash
- Basketball goals erected at Bridle Leash
- Working with Les on Bathroom/Cstand
- Brent Fest held, despite some rain we raised over \$6000 for the park

August

- Brent Fest held, despite some rain we raised over \$6000 for the park
- Soccer Officials/Coaches Meetings Held, Picture day held
- Cubs v Cards trip (sold out) is Saturday, September 19
- Processing Flag Football registrations
- Sent out bimonthly ebulletin
- Participated in Sangamon River Fest activities
- Accepted flag pole from Mahomet Lions Club for Barber Park
- Working with local eagle scout in recruiting volunteers and food for playground build at Bridle Leash
- Watered trees and monitoring new sod at Bridle Leash
- Eric and crew completed sidewalk from parking lot to basketball court at Bridle Leash
- Held Brent Johnson Park committee meeting, reviewed all student park plans as a whole, established "likes and dislikes"

September

- Soccer concluded October 5, Awards and pictures handed out
- Flag football Deadline passed, 8 teams registered in Adult League (+2 from previous year), 212 youth and counting (-12 from previous year)
- Prepared flag football rosters and schedules
- Held flag football coaches and officials meetings
- Submitted gym use requests to school for upcoming basketball season
- Attended CCVB meeting to discuss IHSA Football planning
- Attended Central Illinois Directors; discussed current trends/challenges in our profession.
- Lining fields, setting up for games daily, transferred Barber facility to flag football fields
- Soccer goals collected and stored in barn @ Bridle Leash
- Construction/Playground Build day was 9/12, 8am-4pm – completed work by 3:00pm
- Discussed tree plan with neighbors along the east side of basketball park at Bridle Leash
- Discussing with Boy Scout to have tree planting be his Eagle project
- Tree/brush areas cleared by Dan Coffin, near the playground equipment at Bridle Leash
- Continue to work with Enhance Mahomet committee, mulched plantings
- Cubs v Cards trip (sold out) was Saturday, September 19 – trip success despite Cubs losing.
- Dealing with various travel/outside group field requests

- Sent out bimonthly ebulletin

October

- Unseasonable wet weather causes problems with flag football schedules
- Promoted basketball deadline: November 10
- Recruiting Staff, scheduled all preseason meetings
- With new Mahomet Community Tennis Association set up first ever quickstart tennis session all sessions reach capacity
- Continued success with wee love music toddler program
- Prepared and mailed materials/mailers for sponsorship drive, 2010 – all the details on the web
- Preliminary work on program guide, considering new program ideas/offerings
- Prepared reports for Board including: Brent Johnson Park Memo, Athletic/Concession Field
- Reservation Amendments, Program Fee Memo
- Sent out bimonthly ebulletin
- Due to flooding, cleaned up facility, Aerated and Fertilized 3/5 fields
- Steve Gonzalez from IDNR conducted inspection at Bridle Leash Park
- Wandell Tree Trust Trees arrived, w/ Bob and local scout staked Bridle Leash park for tree placement

November

- End of season flag football awards and pictures handed out
- Processed basketball registrations – 332 total participants registered (10% decrease from previous year)
- Forming basketball teams, Preparing T-shirt order, completed practice/game schedules
- Scheduled basketball coaches meeting and officials meeting
- Conducted final session of wee love music
- Mailed materials/mailers for sponsorship drive, 2010
- Sending thank you notes w/proud sponsor decals to sponsors
- Working on program guide w/deadline of completion the middle of this month
- Meeting with local travel clubs to discuss proposed new field use policy per board direction
- Bridle Leash Benches arrived and have been assembled, stored in barn waiting for installation
- Wandell Trees have been planted by Mahomet Landscape

December

- Adult/Youth flag football seasons concluded, Storing/cleaning flag football equipment
- Basketball officials recruited, confirmed reservations with schools
- Basketball shirt order completed/ordered/picked up, practice/game schedules, rosters complete

- Held basketball coaches meeting - Distributed equip, shirts, schedules, parent guide
- Last tennis class concluded, instructors provided positive feedback from participants
- Cards, Stockings & Cookies held on December 17, 5 total participants registered
- Chris, I mean Santa wrote and sent out 40 letters, proceeds went to scholarship fund.
- Solicited advertisers for guide to offset printing costs – \$1600 in advertising sold
- Finished program guide and printed, hit mailboxes Wednesday, 1/6/10
- Conducted meeting with travel clubs regarding athletic facility fees. Meeting was very positive and productive; expect the athletic/facility reservation back on the agenda in January. - Made revisions to Athletic/Concession Field Agreement, ready to be presented to the Village Board
- Updated website with 2010 sponsors, inputting all 2010 programs into RecDesk
- Attended CC Visitors Bureau Meeting, voted to approve dissolution of Alliance, met the new director – Jayne DeLuce
- Assisted Jeanne with Final Bridle Leash Park report/audit for IDNR and sent it off
- Bridle Leash Restroom/Concession Bldg. Arrived
- Final IDNR payment received for Bridle Leash
- Eagle Scout, T.J. Eberle and crew planted 9 crabapples in the park and mulched all new planted trees in the park
- Brent Johnson Park meeting held, discussed 2010 fundraising activities, 2010 goals and master plan development

January

- Basketball practices started, games begin Saturday, 1/23 and conclude 3/13
- Handling day to day questions concerns from parents/coaches
- Promoting volleyball deadline heavily, Recruiting staff
- Secured gym space/times with school for volleyball
- Jack is busy refurbishing/storing equipment and updating rules for upcoming baseball softball season
- Researching/gathering quotes for concession stand equipment, barn security lighting, supplemental fencing needs @ Bridle Leash.
- Scheduling Official Opening and festivities for park for Saturday, May 1, 2010, 11am-3pm – volunteers needed!
- Sent out sponsorship reminder electronic postcards
- Chris updated website, input all 2010 programs into the system
- \$1600 in program guide advertising sold
- Working on next FY budget and CIP
- Working on getting cubs and cardinals tickets for future recreation trips to Wrigley Field
- Purchased tickets/secured bus for Cubs and Cardinals game August 14 in St. Louis
- Attended Annual Illinois Parks & Recreation Association Conference 1/28-1/30
- Discussing with ISU the potential of ISU grad students assisting with developing a Park "friends" group

Parks and Recreation Department

Goals

Short Term Goals

Expand Program Opportunities: Per our mission statement, we continue to strive towards meeting the needs of our growing, diverse community. Through partners and instructors, new programs were implemented in tennis, gardening/landscaping and softball.

Refine/Improve Facilities Maintenance: At present, there is no formal plan for maintaining our park and play areas beyond regular mowing. Funding and resources need to be allocated to improve our park and play areas. Staff is developing a plan to include much needed activities such as aeration, fertilization seeding, watering, ect. This will require additional staff time and expertise.

Actively Seek Additional Funding: Staff will continue to seek alternative funding sources (grants, new sponsors, fundraising).

Ongoing Committee Participation: The Director will continue to serve on the County Greenway & Trails Technical Committee, Brent Johnson Park Action Committee, Central Illinois Directors, Enhance Mahomet & Champaign County Sports Commission, Champaign County Convention & Visitors Bureau Board and consult the Mahomet Community Tennis Association.

Improve Existing Programs: Staff will continue to make strides toward improving existing programs through more thorough staff and volunteer training and education.

Develop Intergovernmental Agreement with School: Staff will continue to effectively communicate with school personnel and work towards a mutually beneficial relationship. Staff will propose/discuss the need for and intergovernmental agreement to better serve and forecast participant needs well into the future.

Acquire Taylor Field Property: Staff is hesitant to much needed, major improvements without a more long term agreement or ownership of the property. To continue the level of service and provide safe facilities a long term agreement or donation of the property needs to occur.

Develop and Implement Master Plan for Brent Johnson Park: The Brent Johnson Park Action Committee continue to make strides towards the creation of a park master plan that will guide the Village in development of the 10 acre site.

Provide adequate staff support: Consistent with the Park Master Plan developed in 2004, additional staff is necessary to maintain and improve our current level of service. With addition of the Bridle Leash Park (10 acres) and development of Brent Johnson Park (10 acres) staff has assumed responsibility of more facilities (20 acres) in a short period of time.

- Transition Part-time Program Coordinator to Full Time Recreation Supervisor Position (consistent with Parks Master Plan)
- Addition of Full Time Parks Supervisor position (consistent with Parks Master Plan)

The parks department currently has no maintenance staff. Mowing is completed by the streets department. All minor repairs/additions, trash removal, cleaning/painting, aerating, seeding, fertilizing fall upon the director and program director. Due to priority administrative duties, the results of no maintenance personnel lead to frustrations to both interior and exterior customers. Staff has conducted research of comparative (population served) parks and recreation agencies and staffing levels, shown below.

City/Village	Census '00	# Full Time Employees	County
Burr Ridge	10,408	4	DuPage County
Canton	15,288	8	Fulton County
Centralia	14,136	2	Marion County
Fairview Heights	15,034	5	St. Clair County
Frankfort	10,391	19	Will County
Lincoln	15,369	5	Logan County
Lindenhurst	12,539	9	Lake County
Morton	15,198	8	Tazewell County
Oswego	13,326	25	Kendall County
Pontiac	11,864	13	Livingston County
Rantoul	12,857	6	Champaign County
Sycamore	12,020	10	DeKalb County
Warrenville	13,363	8	DuPage County
Washington	10,841	7	Tazewell County
Wood Dale	13,535	15	DuPage County

Average 9.00

Medium Term Goals

General Recreation Medium Term Budget Goals

- Continue to increase and improve programming to meet growing needs of community
- Plan community/rec center to address lack of indoor community space

General Park Medium Term Budget Goals

- Inventory existing greenways and formulate purchase plan for adjacent greenway properties to more adequately preserve space along the Sangamon

- Continue development of Brent Johnson Park
- Plan for future indoor / outdoor recreation complex
- Bike/Walk Pathway system Improvements
- Update Parks & Recreation Master Plan

Parks and Recreation Department

Personnel Services

Classification	Position	FY 2009	FY 2010
Full Time	Director of Parks and Recreation	1	1
Full Time	Recreation Supervisor	0	1
Full Time	Parks Supervisor	0	1
Part Time	Administrative Assistant	1	1
Part Time	Program Coordinator	1	0 (if rec supervisor is created)
Part Time Seasonal	Park/Grounds Maintenance Worker	1-2 (Spring/Summer)	1-2 (Spring/Summer)
Part Time Seasonal	Concessions Operators	3-5 (Spring/Summer)	4-6 (Spring/Summer)
Contract Seasonal	Officials/Instructors	5-15 (varies on season)	5-20 (varies on season)
Contract Instructional	Instructors (Non Sport Programming)	1-3	1-3

FY 2011 WORKSHEET PARK AND RECREATION

Recreation

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
REVENUE											
11	00	4100	Concession Stand Income	10,000	10,761	10,000	7,600	10,000	6,580	expect slight decrease for projected CY because we're starting baseball later than previous years. (after start of new FY)	9,000
11	00	4200	Donations/Scholarships	5,000	15,003	14,000	19,078	15,000	18,058	anticipate steady increase in donations from sponsors	15,000
11	00	4400	Interest Income	2,000	1,729	1,000	545	1,000	260		250
11	00	4700	Miscellaneous Income	10,000	7,593	5,000	4,616	2,500	4,911	Continue to place misc income into Bridle Leash Park Funds	4,000
11	00	4900	Transfer from GC	9,000	9,000	9,000	9,000	14,000	16,412	see attached memo	14,000
11	00	4910	Registration Fees	128,000	127,145	145,000	126,284	145,000	128,271	participation numbers remained steady, continue growth in new programs,	140,000
11	00	4917	Transfer from IMRF								5,775
11	00	4919	Transfer from SS								5,125
			Total Revenue	164,000	171,231	184,000	167,123	187,500	174,492	core programs did not increase 4% as anticipated from last year, instead they were flat.	193,150
EXPENSE											
11	00	7011	Wages	58,000	59,655	65,215	63,645	70,000	65,121		67,000
11	00	7012	Overtime	3,000	2,332	3,000	1,784	3,000	1,700		3,000
11	00	7021	IMRF								5,775
11	00	7022	Fica/Mdcr								5,125
11	00	7023	Advertising/Hiring	1,000	538	1,000	382	1,000	729	Each of the 5 core programs we do employment ads, annual sponsor thank you ad	1,000
11	00	7050	Contracted Services				145		0		0
11	00	7060	Copier Cost	800	0	500	500	500	295	Copier service/contract	400
11	00	7071	Health/Life	9,000	5,469	6,700	6,333	7,700	7,385		7,100
11	00	7100	Maintenance & Repairs	1,700	840	2,000	840	2,000	1,031	General Maintenance/Repairs	2,000
11	00	7130	Disposal Service	1,000	530	1,000	525	1,000	636	Disposal services for both Parks and Recreation Departments	800
11	00	7190	Hardware/Software	1,450	1,450	1,700	1,500	1,700	1,693	can we change program name to website service?	1,950
11	00	7201	Equipment, new	2,510	1,526	4,000	2,892	4,000	2,436	Typically used for bigger items such as pitching machine/or ballfield maintenance purchases	4,000
11	00	7314	Legal	250	62	250	725	500	219	Establishing department policy requires more legal review	250
11	00	7322	Office Supplies	900	854	1,200	1,465	1,400	1,014	Increased need for common supplies due to increased productivity as a result of adding programs and intern	1,400
11	00	7341	Postage	600	196	600	162	500	186	TY Letters for Sponsors, Flyers, day-to-day operations	300
11	00	7350	Program Guide	5,000	3,270	4,000	3,554	4,000	3,820	Program Guide Printing & Postage and cover design	4,300
11	00	7371	Schools & Training	900	410	1,060	1,064	1,000	995	Annual Illinois Parks & Recreation Assoc. Conference and membership dues to IPRA, Champaign County Sports Commission and C.I.R.N. (Central Illinois Recreation Network)	1,400
11	00	7391	Utilities	5,800	4,429	5,000	4,775	5,000	5,522	Field Lights, Facility Electric, Office Phone	5,000
11	00	7420	Sales Tax	300	14	150	83	150	65	Sales tax on concession stand products	100
11	00	7451	Vehicle Fuel	2,520	1,312	2,000	1,388	2,200	1,732	instability of gas prices (10% increase)	2,200
11	00	7454	Vehicle Maintenance	800	286	800	335	800	243	Routine maintenance: oil change, general service, tire repairs	800
11	00	7501	Miscellaneous	1,370	475	1,500	1,098	1,200	734	misc	1,000
11	00	7806	Trans to VR/CE	2,000	2,000	2,000	2,000	2,000	2,000	Transfer for vehicle replacement or capital equipment purchases	2,000
			Total Expense	98,900	85,648	103,615	95,195	109,650	97,556		116,900
			Revenue Over (Under) Expense	65,100	85,583	80,385	71,928	77,850	76,936		76,250

Recreation Programs

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
Expense											
11	10	7011	Wages	5,500	65		0		0		
11	10	7050	Contracted Employees	16,800	17,908	20,000	20,178	20,000	21,818	Includes all officials/site supervisors for all sport activities	21,000
11	10	7060	Contracted Employees-Non Sport					2,500	2,718		3,000
11	10	7100	Field Maintenance	6,000	4,709	6,000	3,157	6,000	3,666	Ag Lime for Infields, Field Paint, Field Markers, Field Grooming	6,000
11	10	7110	Adult League Softball	1,100	773	1,000	838	1,000	639	Equipment, trophies	1,000
11	10	7120	Farm League Baseball	800	637	800	737		0	Equipment, shirts, awards	0
11	10	7125	Fast Pitch Camp			250	0	250	250	Equipment	200
11	10	7130	Youth Baseball	2,425	2,077	2,500	2,400	5,700	4,893	Equipment, shirts, awards	5,500
11	10	7140	Minor Baseball League	2,400	2,100	2,400	2,122		0	Equipment, shirts, awards	0
11	10	7150	Jr Pony League Baseball	2,800	2,145	2,800	2,552		0	NOT OFFERING	0

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
11	10	7170	Youth Softball	1,520	1,221	1,550	1,260	5,350	4,673	Equipment, shirts, awards	5,200
11	10	7180	Girls SB 9-11	2,400	2,093	2,400	2,517	-	0	Equipment, shirts, awards	0
11	10	7185	Jr. High Softball	1,350	1,115	1,400	1,006	-	0	Equipment, shirts, awards	0
11	10	7195	T-Ball	2,245	1,986	2,245	2,098	2,245	0	Equipment, shirts, awards	2,300
				Total Expense	78,910	57,674	77,545	61,189	76,495	62,573	75,250

Recreation

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
Expense											
11	20	7011	Wages	3,500	2,410	3,500	2,463	3,200	2,324	Concessions employees	3,000
11	20	7021	IMRF							Concessions employees	0
11	20	7022	Fica/Mdcr							Concessions employees	230
11	20	7100	Food Supplies	7,085	5,451	7,000	4,359	6,600	4,306	Concessions products	5,000
11	20	7211	Equipment Maintenane & R	300	32	1,000	604	800	25	Concessions Repair	500
11	20	7501	Miscellaneous	1,065	174	300	154	200	350	Misc Concession Supplies	200
				Total Expense	11,950	8,067	11,800	7,580	10,800	7,005	8,930

Park

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
Revenue											
12	00	4200	Donations	0	50	0	200	0	1,479		200
12	00	4201	Johnson Park Donations	0	3,876	500	15,166	10,000	8,376	Due to success of last year park fundraiser we anticipate similar results again	10,000
12	00	4202	Russet Park Donations							Due to success of last year park fundraiser we anticipate similar results again	1,000
12	00	4206	Real Estate Tax	70,000	70,544	76,500	77,792	75,000	79,517	Collection of real estate taxes for parks	79,000
12	00	4400	Interest Income	6,000	10,157	3,000	3,777	1,000	1,846		700
12	00	4500	Rentals	500	175	500	150	500	100		100
12	00	4700	Miscellaneous	0	77	-	539	-	0		0
12	00	4840	Property Income								19400
12	00	4901	Transfer from UT								75000
12	00	4901	Transfer from UT								6150
12	00	4919	Transfer from SS								4900
				Total Revenue	76,500	84,879	80,500	97,623	86,500	91,318	196,450

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
Expense											
12	00	7011	Wages	10,500	4,788	9,000	5,416	19,000	18,264	Part-time, seasonal maintenance help (typically April-Sept); 30% of Dan's Wage	57,250
12	00	7012	Overtime					1,000	500		1,000
12	00	7015	Temporary								13,000
12	00	7021	IMRF								6,150
12	00	7022	Fica/Mdcr								4,500
12	00	7073	HealthyLife Insurance								10,044
12	00	7075	Building Maintenance								2,400
12	00	7142	Engineering				695		0		0
12	00	7201	Equipment, new	3,000	2,035	3,000	2,307	3,000	2,892	parks small equipment, paint	3,000
12	00	7211	Equipment Maint & Repair	700	437	700	296	1,000	732	field painter repair, utility car repair, msc	1,000
12	00	7314	Legal	5,000	5,419	5,000	1,275	5,000	0		0
12	00	7330	Brent Johnson Park	27,500	2,830	28,760	2,721	40,000	1,845	ongoing park improvements	50,000
12	00	7331	Russet Park Renovations							park improvements	1,000
12	00	7391	Utilities	400	405	400	452	600	931	increasing cost of utilities	1,000
12	00	7405	Property Acquisition						0		1,500
12	00	7451	Vehicle Fuel	1,200	1,649	1,700	2,479	2,000	1,600	instability of fuel cost	2,000
12	00	7454	Vehicle Maintenance	425	306	925	374	925	910	pending outcome of vehicle replacement this could change	925
12	00	7470	Capital Improvement	10,000	1,373	5,000	1,340	19,000	3,261	AED's @ 1500/unit(Barber, Dowell), Park Improvements-mulch/landscaping 7,000, improvements to BJ Park 9,000	140,000
12	00	7501	Miscellaneous	2,300	1,825	2,300	2,317	2,000	2,538	Misc	2,000

12	00	7806	Trans to VR/CE	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Total Expense				63,025	23,067	58,785	21,672	95,525	35,473	299,169
Revenue Over (Under) Expense				13,475	61,812	21,715	75,952	-9,025	55,845	-102,719

Bridle Leash Park

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
Revenue											
12	10	4185	Disposition of Property	75,000	37,865	90,000	0	0	0		0
12	10	4200	Donation	5,000	3,619	5,000	594	5,000	0	tree bench campaign	0
12	10	4350	Grant Reimbursements	200,000	0	300,000	330,825	69,175	69,175		0
12	10	4400	Interest Income	0	0	3,000	2,605	200	0		0
12	10	4901	Transfer from UT	140,000	140,000	200,000	200,000	100,000	100,000	Utility tax transfer to support parks	0
Total Revenue				420,000	181,484	598,000	534,024	174,375	169,175		0

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
Expense											
12	10	7142	Engineering	85,000	63,092	35,000	20,319	0	0		0
12	10	7314	Legal	1,000	1,163	2,000	2,888	1,000	788		0
12	10	7470	Capital Improv Bridle L	282,000	33,605	740,200	512,129	311,000	184,032	Completion of Bridle-Leash Park	15,000
12	10	7600	Prof Services/Audit				800	800	500		0
Total Expense				368,000	97,860	777,200	536,135	312,800	185,320		15,000
Revenue Over (Under) Expense				52,000	83,624	-179,200	-2,110	-138,425	-16,145		-15,000

WATER DEPARTMENT

Last year we completed a water main extension from West street south and east over to Division Street. This year the main street water main replacement project will take place. Which will consist of installing 10 inch main from Dunbar and Elm along the east side of the Village Administration property north to Main Street and east to Lombard to tie into the existing 10 inch that goes to the water tower.

Plans and specifications will be prepared for a future project to extend water main along South Mahomet rd. to loop water mains from Sunny Acres and South Division streets.

Staff will continue to focus on changing out meters and installing radio modules. And complete other minor projects such as new valve installations and service line replacements, meter pit replacements.

FY 2011 WORKSHEET WATER DEPARTMENT

OPERATION AND MAINTENANCE

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed	
REVENUE												
02	00	4100	Water Billing	556,400	566,656	576,000	547,364	560,000	547,580	Billing projections for upcoming year	560,000	
Total Water Billing											560,000	
02	00	4150	Water Application Fees	1,500	1,320	1,500	1,780	1,600	2,020	\$20 fee for new service	1,800	
Total Water Application Fees											1,800	
02	00	4201	RE Tax - Fire Protection	143,000	144,175	41,150	41,811	36,900	39,328	Real Estate Tax distribution	37,400	
Total RE Tax - Fire Protection											37,400	
02	00	4400	Interest Income	4,000	7,399	5,000	1615.46	1,000	592	Interest revenue	550	
Total Interest Revenue											550	
02	00	4700	Miscellaneous	1,500	4,099	1,500	7861.96	3,000	2951	Repair reimbursement, extra meter purchases	3,000	
Total Miscellaneous											3,000	
Total Revenue				706,400	723,649	625,150	600,432	602,500	592,471			602,750
EXPENSE												
02	00	7011	Wages	70,000	68,000	75,000	71,644	80,000	78,322	annual wages for two employees	119,100	
Total Wages											119,100	
02	00	7012	Overtime	6,000	6,090	6,000	7,594	7,500	7,416	call outs, weekend plant work, repairs (INCREASE 1,500)	7,500	
Total Overtime											7,500	
02	00	7015	Temporary	3,600	2,229	3,600	5,953	7,500	7,865	parttime employee wages	7,500	
Total Temporary											7,500	
02	00	7020	Wages - Streets	1,000	239	1,000	0	1,000	258	to cover overtime incurred by s/a to assist water dept.	0	
Total Wages - Streets											0	
02	00	7021	IMRF								12,779	
Total IMRF											12,779	
02	00	7022	Fica/Mdcr								10,080	
Total Fica/Mdcr											10,080	
02	00	7071	Health/Life Insurance	15,000	11,885	15,000	12655.9	15,000	14581	15% increase for health insurance	24,750	
Total Health/Life Insurance											24,750	
02	00	7072	Bad Debts	1,000	1,000	1,000	986	1,000	1,112	uncollected water bill payments	1,000	
Total Bad Debts											1,000	
02	00	7080	Building Maint	10,000	6,275	10,000	9,466	10,000	6,218	cleaning service, building and grounds repair and maintenance	10,800	
Total Building Maint											10,800	
02	00	7100	Chemicals	35,000	39,691	40,000	43,874	40,000	40,303	salt, fluoride, chlorine, phosphate	42,000	
Total Chemicals											42,000	
02	00	7130	Distribution Cost	10,000	3,348	10,000	8,230	10,000	5,249	brass fittings, curb and valve boxes, meter pit parts, marking flags, paint	10,000	
Total Distribution Cost											10,000	
02	00	7140	Disposal Service	650	650	750	605.82	800	510	garbage pick-up (added to building maint)	0	
Total Disposal Service											0	
02	00	7142	Engineering	5,000	2,013	5,000	2,044	4,500	458	operations not project specific	4,500	
Total Engineering											4,500	
02	00	7201	Equipment - New	5,000	1,826	5,000	2,252	5,000	3,135	smaller dollar items	5,000	
Total Equipment - New											5,000	
02	00	7211	Equipment & Vehicle Maint	8,000	10,302	8,000	9,614	8,000	7,172	this line item will fluctuate from year to year	8,000	
Total Equipment & Vehicle Maint											8,000	
02	00	7232	Equipment Rental	1,000	1,232	1,000	969	1,000	65	trencher, skid steer etc.	1,000	
Total Equipment Rental											1,000	
02	00	7240	Fire Hydrant Replace & Main	3,000	404	3,000	166	3,000	1,171	repair and replace fire hydrants	3,000	
Total Fire Hydrant Replace & Maint											3,000	
02	00	7260	Generator Maint & Repair	1,500	986	2,000	1,388	3,000	1,954	service water plant generator To service wall generator	3,000	
Total Generator Maint & Repair											3,000	
02	00	7301	Insurance	8,800	8,212	8,500	7917.42	9,000	7874	workers comp, vehicles, property, inland marine coverage	9,000	
Total Insurance											9,000	
02	00	7314	Legal Fees	1,000	456	1,000	281	1,000	88		11,000	
Total Legal Fees											11,000	
02	00	7315	Lab Fees	3,000	2,483	3,500	3,399	4,000	5,261	laboratory analysis -monthly coliform and fluoride	5,000	
Total Lab Fees											5,000	
02	00	7316	Lab Chemicals	1,500	2,116	2,000	1,577	2,200	1,568	reagents and solutions to perform daily water analysis	2,200	
Total Lab Chemicals											2,200	
02	00	7318	Meters	19,000	18,676	19,000	20,219	29,000	20,445	water meters and hardware, radio modules,	26,500	
Total Meters											26,500	
02	00	7322	Office Supplies	1,000	124	1,000	1,122	1,000	475	pens, pencils, folders, cabinets, computer items, stationary, fax machine, copier	1,000	
Total Office Supplies											1,000	
02	00	7341	Postage	3,500	3,300	3,500	4,468	4,100	4,241	for water bill mailings and package shipments	4,100	
Total Postage											4,100	
02	00	7350	Publishing	2,000	1,213	2,000	1,391	2,000	704	newspaper notices, ccr reporting	2,000	
Total Publishing											2,000	
02	00	7355	Recruitment/Hiring	500	0	500	97	500	0	classified ads	500	
Total Recruitment/Hiring											500	
02	00	7371	Schools & Training	1,000	634	1,000	622	1,000	652	assoc. dues, meetings and conferences, publications	1,000	
Total Schools & Training											1,000	
02	00	7375	Shop Supplies	3,000	3,428	3,500	2,612	3,850	3,594	hand tools, power tools, cleaning supplies, paint	3,850	
Total Shop Supplies											3,850	
02	00	7381	Travel	300	0	300	0	0	0	conferences or meetings that would require funds to travel	0	
Total Travel											0	

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed	
02	00	7391	Utilities	90,000	73,736	85,400	81,064	85,000	75,066	electricity to operate treatment plant and wells, natural gas, phone, fax, internet	85,000	
										Total Utilities	85,000	
02	00	7401	Uniforms	500	248	500	363.64	500	219	pants, shirts,boots	500	
										Total Uniforms	500	
02	00	7451	Vehicle Fuel	4,500	5,886	7,500	5,609	7,500	5,906	fuel for trucks,vactor, jetter,pumps	7,000	
										Total Vehicle Fuel	7,000	
02	00	7454	Vehicle Maintenance	2,500	3,120	2,500	1957.61	2,500	1,193	truck maint. And repair	2,500	
										Total Vehicle Maintenance	2,500	
02	00	7455	Water Line repair	12,000	10,023	12,000	10,481	12,000	7,201	stainless steel repair clamps, repair couplings,machine rental,concrete and asphalt replacement	12,000	
										Total Water Line Repair	12,000	
02	00	7501	Miscellaneous	750	508	750	-470.32	750	-468		750	
										Total Miscellaneous	750	
			Expense Subtotal Before Transfers	330,600	290,535	340,800	321,096	363,200	310,749		Subtotal	443,909
02	00	7800	Trans to Social Security	6,000	6,000	6,400	6,600	7,400	7,180	cost to support SS	0	
										Total Transfer to Social Security	0	
02	00	7801	Trans to Administration	30,000	30,000	30,000	30,000	30,000	30,000	supports payroll, billing and accounts payable	0	
										Total Transfer to Administration	0	
02	00	7806	Trans to ERF/VRF	15,000	15,000	15,000	15,000	10,000	10,000	funding source for new equipment and vehicles	0	
										Total Transfer to ERF/VRF	0	
02	00	7810	Trans to Capital Improvement	160,000	160,000	120,000	120,000	50,000	50,000	funding for CI projects	25,000	
										Total Transfer to Capital Improv	25,000	
02	00	7815	Transfer to Debt Retirement	184,500	184,500	162,000	162,000	162,000	162,000	to pay for bonds	180,000	
										Total Transfer to Debt Retirement	180,000	
02	00	7817	Transfer to IMRF	7,400	7,010	7,700	7,500	8,750	8,370	supports IMRF contribution	0	
										Total Transfer to IMRF	0	
			Total Expense	733,500	693,045	681,900	662,196	631,350	578,299			648,909
			Revenue Over (Under) Expense	-27,100	30,604	-56,750	-61,764	-28,850	14,172			-46,159

WATER CAPITAL IMPROVEMENT

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed	
REVENUE												
05	00	4300	Connection Fees	41,500	37,339	40,275	34,610	22,500	43,910		23,125	
										Total Connection Fees	23,125	
05	00	4350	Grant for Main Street								35,000	
										Total Grants	35,000	
05	00	4400	Interest Income	2,000	5,752	4,000	2,703	1,000	1,358		1,000	
										Total Interest Income	1,000	
05	00	4660	Extension Payments	5,000	4,806	5,000	9,775	6,000	5,000		6,000	
										Total Extension Payments	6,000	
05	00	4900	Trans from WOM	160,000	160,000	120,000	120,000	50,000	50,000		25,000	
										Total Trans from WOM	25,000	
			Total Revenue	208,500	207,897	169,275	167,088	79,500	100,268			90,125
EXPENSE												
05	00	7142	Engineering	22,250	11,335	40,500	9,940	20,000	210	Misc Engineering South Mahomet Road Water Main Street Extension	10,000 40,000 2,000	
										Total Engineering	52,000	
05	00	7314	Legal Fees	2,000	225	2,000	1,044	1,500	0		1,000	
										Total Legal Fees	1,000	
05	00	7400	Capital Improvements	212,750	120,618	252,500	125,692	200,000	46,595	Misc. maint to water system Misc water main extension East Main St water Main Oversizing	20,000 40,000 40,000 40,000	
										Total Capital Improvements	140,000	
			Total Expense	237,000	132,178	295,000	136,676	221,500	46,805			193,000
			Revenue Over (Under) Expense	-28,500	75,719	-125,725	30,412	-142,000	53,463			-102,875

WATER/SEWER BOND

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed	
REVENUE												
06	00	4400	Interest Income	14,000	11,651	6,000	2,913	1,500	1,125		1,000	
										Total Interest Income	1,000	
06	00	4900	Trans to Bond Fund	246,000	245,320	216,000	216,000	216,000	216,000		234,000	
										Total Trans to Bond Fund	234,000	
			Total Revenue	260,000	256,971	222,000	218,913	217,500	217,125			235,000
EXPENSE												
06	00	7900	Bond Payment - Interest	116,000	115,755	112,000	111,699	108,000	107,467		102,817	
										Total Bond Payment - Interest	102,817	
06	00	7950	Bond Payment - Principal	145,000	145,000	150,000	150,000	155,000	155,000		160,000	
										Total Bond Payment - Principal	160,000	
			Total Expense	261,000	260,755	262,000	261,699	263,000	262,467			262,817
			Revenue Over (Under) Expense	-1,000	-3,784	-40,000	-42,786	-45,500	-45,342			-27,817

WASTEWATER DEPARTMENT

Last fall another 2,600 feet of sanitary sewer main was relined. Staff will be identifying lines this year to do another project of similar scope in 2011. The other major project completed last year was the EMISS.

Again this year's focus will be on the wastewater treatment plant expansion and operating and maintain the current plant and pump stations.

FY 2011 WORKSHEET SEWER DEPARTMENT

OPERATION AND MAINTENANCE

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed	
REVENUE												
03	00	4100	Sewer Billing	665,000	906,285	960,000	903,739	950,000	923,936	revenues for wastewater billing	989,000	
											Total Sewer Billing	989,000
03	00	4150	Sewer Application Fees	1,500	1,380	1,000	1,400	1,500	2,080	fees for the set-up at a new residence	1,800	
											Total Sewer Application Fees	1,800
03	00	4201	Chloridine	18,650	18,805		0			RE Tax for Chloridine	0	
											Total Chloridine	0
03	00	4400	Interest Income	4,000	8,932	5,000	1,737	500	397	interest income for wastewater revenues	400	
											Total Interest Income	400
03	00	4700	Miscellaneous	100	25	100	0		5	Miscellaneous	0	
											Total Misc	0
Total Revenue				889,250	935,427	966,100	906,876	952,000	926,418			991,200
EXPENSE												
03	00	7011	Wages	86,000	83,807	92,000	88,146	97,000	94,074	wages for two full time employees	117,900	
											Total Wages	117,900
03	00	7012	Overtime	4,000	3,696	4,000	2,369	4,470	2,861	call outs, weekend work; repairs	4,500	
											Total Overtime	4,500
03	00	7015	Temporary	4,500	2,229	2,500	5,953	8,500	7,865	parttime employee	8,500	
											Total Temporary	8,500
03	00	7020	Wages - Streets	500	36	500	44.64	500	0	overtime incurred by street dept. assisting wastewater dept.	0	
											Total Wages - Streets	0
03	00	7021	IMRF								12,265	
											Total IMRF	12,265
03	00	7022	Fica/Mdcr								9,760	
											Total Fica/Mdcr	9,760
03	00	7071	Health/Life Insurance	13,550	11,884	15,000	12,166	15,000	14,580	health and life insurance	24,500	
											Total Health/Life Ins	24,500
03	00	7072	Bad Debts	1,000	1,000	1,000	922	1,000	1,301	uncollected wastewater bills	1,000	
											Total Bad Debts	1,000
03	00	7080	Building Maint	8,500	7,343	8,500	3,817	8,000	6,491	upkeep of all sewer plant buildings and grounds	9,200	
											Total Building Maint	9,200
03	00	7100	Chemicals	3,500	3,237	3,700	4,777	4,500	6,060	chlorine gas, sodium sulfite, sodium hypochlorite	5,000	
											Total Chemicals	5,000
03	00	7130	Disposal	600	534	700	922.5	750	1,339	garbage pickup	0	
											Total Distribution Cost	0
03	00	7142	Engineering	5,000	2,145	5,000	2,408	3,000	0	plant and collection system operations	3,000	
											Total Engineering	3,000
03	00	7201	Equipment - New	10,000	10,099	10,000	3,070	8,000	4,935	replacement or addition to plant equipment.	8,000	
											Total Equipment - New	8,000
03	00	7211	Equipment & Vehicle Maint	10,000	11,744	15,000	7,465	12,000	9,809	repair and maintenance to blowers, pumps, controls, clarifiers, barscreen, flow recorders and meters, vector, jetter, sewer camera, chlorinator, sand filters	11,300	
											Total Equip & Vehicle Maint	11,300
03	00	7232	Equipment Rental	500	124	500	500	500	0	rental equipment to make repairs	0	
											Total Equip Rental	0
03	00	7260	Generator Maint & Repair	3,000	3,545	3,500	3,160	4,500	2,733	maintenance to two plant generators, two portable generators, two permanent lift station generators	4,500	
											Total Generator Maint & Repair	4,500
03	00	7301	Insurance	9,500	8,465	9,500	8273.16	9,500	7952	liability, property, workers compensation insurance	9,500	
											Total Insurance	9,500
03	00	7312	Lab Supplies	3,000	615	3,000	2,452	3,000	1,843	reagents, solutions, lab instruments	3,000	
											Total Lab Supplies	3,000
03	00	7314	Legal Fees	2,500	756	2,500	573	2,500	88	legal review of wastewater operations	12,500	
											Total Legal Fees	12,500
03	00	7315	Lab Fees	2,000	1,872	2,000	1,865	2,000	2,324	QA/QC program, semi annual sludge analysis	2,500	
											Total Lab Fees	2,500
03	00	7318	Meters	15,000	14,797	15,000	15,906	25,000	21,271	water meters and fittings, radio modules (INCREASE \$ 10,000)	24,250	
											Total Meters	24,250
03	00	7320	Lift Station Maintenance	6,000	7,982	6,000	5,293	5,000	1,933	maintenance and repair for ten wastewater pump stations	5,000	
											Total Lift Station Maint	5,000
03	00	7322	Office Supplies	1,500	227	750	804	1,000	224	paper, printers and cartridges, folders, computer items	1,000	
											Total Office Supplies	1,000
03	00	7341	Postage	3,800	3,293	4,000	4,444	4,500	4,241	water bill mailings, package shipments	4,500	
											Total Postage	4,500
03	00	7342	Permit Fees	10,000	10,000	10,000	10,000	10,000	10,000	7,500 annually for sewer discharge, 2,500 annually for sludge application paid to the state.	10,000	
											Total Permit Fees	10,000
03	00	7350	Publishing	500	391	500	156.33	500	0	notices in newspaper	500	
											Total Publishing	500

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
03	00	7355	Recruitment/Hiring	500	0	500	222.47	500	0	advertising for staff replacement	500
										Total Recruitment/Hiring	500
03	00	7371	Schools & Training	1,000	369	1,000	10	750	230	conferences, meetings	1,250
										Total Schools & Training	1,250
03	00	7374	Wastewater Line repair	5,000	3,708	5,000	3,124	4,000	3,344	repair, cleaning and troubleshooting village owned sanitary sewers and manholes	4,000
										Total WW line repair	4,000
03	00	7375	Shop Supplies	3,500	2,832	4,000	2,308	4,000	3,157	hand tools, power tools, grease, lubricants, cleaners, gloves, raingear	4,000
										Total Shop Supplies	4,000
03	00	7380	Sludge Removal	30,000	18,363	28,000	20,034	28,000	26,589	cost to have digested sludge land applied	28,000
										Total Sludge Removal	28,000
03	00	7381	Travel	500	0	500	0	500	0	cost incurred to attend conferences, visit manufactures equipment.	0
										Total Travel	0
03	00	7391	Utilities	104,520	102,426	108,320	117,466.08	125,000	116,882	electricity, natural gas, phones lines, to operate treatment plant and ten lift stations.	125,000
										Total Utilities	125,000
03	00	7401	Uniforms	600	345	600	243	600	225	boots, shirts, pants	600
										Total Uniforms	600
03	00	7451	Vehicle Fuel	4,250	5,876	7,500	5,264	7,500	6,025	fuel for pickups, generators, pumps	7,000
										Total Vehicle Fuel	7,000
03	00	7454	Vehicle Maintenance	3,300	3,551	3,500	2,797	2,500	1,578	maint. and repair for trucks	2,500
										Total Vehicle Maintenance	2,500
03	00	7501	Miscellaneous	1,000	306	1,000	395	1,000	449	Miscellaneous	1,000
										Total Miscellaneous	1,000
			Expense Subtotal Before Transfers	358,620	327,599	375,070	337,348	405,070	360,403		466,025
03	00	7800	Trans to Social Security	7,400	7,600	7,400	7,600	8,500	8,020	cost to support SS	0
03	00	7801	Trans to Administration	30,000	30,000	30,000	30,000	30,000	30,000	supports payroll, billing and accounts payable	0
03	00	7806	Trans to CR/VRF	15,000	15,000	15,000	15,000	10,000	10,000	funding source for new equipment and vehicles	0
03	00	7807	Transfer to WWTP	0	0	0	0	100,000	100,000	funding for expansion of WWTP	300,000
03	00	7809	Transfer to EMISS	325,000	325,000	325,000	325,000	195,000	195,000	funding for the completion on the EMISS project	0
03	00	7810	Trans to Capital Improv	100,000	50,000	100,000	50,000	-	-	funding for capital improvement projects in the wastewater system	50,000
03	00	7815	Transfer to Debt Retirem	168,000	168,000	168,000	168,000	168,000	168,000	to pay for bonds	168,000
03	00	7817	Transfer to IMRF	9,200	8,700	9,200	8,700	10,880	9,400	supports IMRF contribution	0
			Total Expense	1,013,220	931,899	1,029,670	941,648	927,450	880,823		984,625
			Revenue Over (Under) Expense	-123,970	3,527	-63,570	-34,772	24,550	45,595		6,575

SEWER CAPITAL IMPROVEMENT

Fund	Dept	Acct	Acct Title	2007 Budget	2007 Actual	2008 Budget	2008 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
REVENUE											
04	00	4300	Connection Fees	76,250	64,905	73,125	62,085	44,375	74,637		46,250
04	00	4400	Interest Income	7,000	13,472	6,000	5,193	800	771		500
04	00	4655	Developer Payments	0	118,709	0	0	11,000	0	Prairie Fields Interceptor Reimbursement	0
04	00	4660	Extension Payments	10,000	0	5,000	0	5,000	0		5,000
04	00	4840	Property Income	25,000	0	21,500	0	0	0		21,600
04	00	4900	Trans from WWOM	0	0	100,000	50,000	0	0		50,000
			Total Revenue	118,250	197,086	205,625	117,278	61,175	75,408		123,350
EXPENSE											
04	00	7142	Engineering	36,000	27,750	37,500	39,837	20,000	6,712	Engineering for sewer lining	5000
										Engineering for sewer extensions	5000
										Engineering-misc	5000
04	00	7314	Legal Fees	5,000	712	2,000	1,706	2,000	150		1,000
04	00	7400	Capital Improvements	238,750	80,429	397,500	280,869	190,000	118,326	Sewer Lining	45000
										Oversizing	15000
										Sewer Extensions	45000
			Transfer to EMISS	0	0	0	0	15,000	0		0
04	00	7812	Transfer to WWTP	100,000	0	0	0	0	0		0
			Total Expense	379,750	108,891	437,000	322,413	212,000	140,188		121,000
			Revenue Over (Under) Expense	-261,500	88,195	-231,375	-205,135	-150,825	-64,780		2,350

WASTEWATER TREATMENT PLANT EXPANSION

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2009 Budget	2009 Actual	Budget Justification	2010 Budget Proposed
REVENUE											
37	00	4400	Interest Income	30,000	49,427	25,000	38,671	10,000	13,984		4,000
37	0		EPA Loan Proceeds	0	0	0	0	9,000,000	0		0
37	00	4903	Transfer from Wastewater	300,000	300,000	0	0	100,000	100,000		300,000
37	00	4904	Transfer from WWCI	100,000	0	0	0	0	0		0
			Total Revenue	430,000	349,427	25,000	38,671	9,110,000	113,984		304,000

EXPENSE										
37	00	7142	Engineering	100,000	2,012	600,000	255,050	450,000	382,111	300,000
37	00	7314	Legal	30,000	825	15,000	113	10,000	0	0
37	00	7400	Capital Improvements	500,000	0	585,000	0	4,650,000	0	0
Total Expense				630,000	2,837	1,200,000	255,162	5,110,000	382,111	300,000
Revenue Over (Under) Expense				-200,000	346,590	-1,175,000	-216,492	4,000,000	-268,127	4,000

INTERCEPTOR SANITARY SEWER

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
REVENUE											
38	00	4400	Interest Income	25,000	47,259	10,500	8,736	100	170		5
38	00	4800	Reimbursements	0	0	38,034	15,271	20,214	20,214		0
38	00	4900	Transfer from WWOH	75,000	75,000	325,000	325,000	195,000	195,000		0
38	00	4904	Transfer from WWCT						15,000		0
Total Revenue				100,000	122,259	373,534	349,007	215,314	230,384		5
EXPENSE											
38	00	7120	Construction	1,453,441	418,237	1,366,375	1,256,727	244,757	238,066		0
38	00	7132	Easement Acquisition	0	0	0	0	0	0		0
38	00	7142	Engineering	50,000	80,767	32,855	72,859	15,000	35,712		1,598
38	00	7314	Legal	25,000	25,000	1,000	675	1,000	456		0
Total Expense				1,528,441	524,004	1,400,230	1,330,260	260,757	274,234		1,598
Revenue Over (Under) Expense				-1,428,441	-401,745	-1,026,696	-981,253	-45,443	-43,850		-1,593

WATER/SEWER BOND

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
REVENUE											
39	00	4400	Interest Income	7,000	5,879	4,000	1,411	675	539		500
39	00	4900	Trans to Bond Fund	126,000	126,000	114,000	114,000	114,000	114,000	Trans in order to make bond payment	114,600
Total Revenue				133,000	131,879	118,000	115,411	114,675	114,539		115,100
EXPENSE											
39	00	7900	Bond Payment - Interest	43,300	43,264	40,700	40,639	37,675	37,889	Interest Payment for EMISS	35,000
39	00	7950	Bond Payment - Principal	100,000	100,000	100,000	100,000	100,000	100,000	Principal Payment for EMISS	100,000
Total Expense				143,300	143,264	140,700	140,639	137,675	137,889		135,000
Revenue Over (Under) Expense				-10,300	-11,385	-22,700	-25,228	-23,000	-23,350		-19,900



Village of Mahomet

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FINANCIAL POLICIES

INTRODUCTION

The Village's annual Appropriations Ordinance establishes the direction for all programs and services of the Village government for the coming fiscal year. Formal statements of the Village's policies provide the foundation for this direction while maintaining effective management of the Village's financial resources. This document outlines the policies used in guiding the preparation and management of the financial plan.

POLICY IMPLEMENTATION AND MONITORING

The Financial Policies provide the framework within which resources are allocated to allow staff to accomplish Village objectives consistent with other guiding policies such as the Comprehensive Plan, Route 150 Corridor Study, East Mahomet Redevelopment Plan, Parks and Recreation Master Plan and others. The staff budget proposal is designed to conform to these guidelines. Following adoption of the budget, staff reviews budget reports monthly to ensure that expenditures are in line with the Boards approved budget. Monthly reports are provided for Board review.

INTRODUCTION

Each year the Village Board adopts financial policies to guide the development, adoption, and execution of the budget for the following year. So that the basis for financial planning is constant, the current year's policies are the basis of the new year's policies. All policies are reviewed at the Study Session to determine whether changing circumstances warrant-revisions.

I. Statement of Purpose

These policies are designed to establish a framework for providing quality services to the community in an efficient and effective manner while maintaining long-term financial stability within statutory limitations and as established in the policies. These policies are reviewed, modified as appropriate, and re-adopted annually.

Reason for the policy:

This statement explains the purpose for establishing a financial policy framework.

II. Basic Municipal Services Funded Through The General Operating Fund

Municipal services such as public safety and public works, e. g. police patrol, maintenance of Village streets and storm drainage systems, are the Village's first responsibility. These services are funded to at least maintain current service levels. The General Operating Fund, and other funds, as appropriate, will provide transfers to the vehicle/capital equipment replacement fund, to maintain equipment at least at current service levels. The General Operating Fund also provides a transfer to the TCI to maintain streets, sidewalks and drainage.

Reason for the policy:

Given that budgeting involves allocation of resources among different functions, this policy articulates the Board's desire that basic municipal services be maintained at current service levels before more discretionary services are considered.

How the budget conforms with this policy:

As part of the fiscal planning process, existing services are allocated sufficient funds to continue at current levels. If departments are unable to fund services at current levels in the target level (0% increase) budget, then every effort is made to restore these services with adjustments consistent with financial policies.

III. Economic Development Programs

These programs include services, financial incentives, and/or capital improvements to increase employment and the level of commerce in the Village.

The Economic Development Fund. The Economic Development Fund receives revenues from the Village's Hotel-Motel Tax, approximately \$2,400 per year, and is supported by the General Operating Fund. The intended use of these funds is to promote economic development, which will benefit the Village's residents. This fund specifically provides, for the Village's membership dues to the Champaign County Economic Development Corporation and Mahomet Chamber of Commerce. Also, this fund is used to promote tourism through the Sangamon River Music Festival.

General Operating Fund: The General Operating Fund contributes resources to economic development through staff support of economic development-programs. Additionally, the fund provides for payment of economic development incentives including relevant property tax rebates.

Tax Increment Financing District (TIFD) Fund: The TIFD monies will be used for

a variety-of economic development activities within designated areas in accordance with State statute. Such economic development activities are described in detail in adopted development plans for the TIF. ~~\$175,000 of the TIF money is being proposed for the construction of the intersection located at Route 150/Churchill Drive.~~ Smithbrooke Park, an industrial park is being proposed for construction in FY10/11.

Evaluation of Economic Development Agencies: Economic development marketing, and growth, in theory, is promoted through the Mahomet Chamber of Commerce and the Champaign County Economic Development Corporation. The Champaign County Economic Development –Corporation conducts an active program of prospecting for new industry and regular retention visits with participation by Village staff. The Mahomet Chamber specifically promotes local businesses and the Village's unique charm. Funding for these organizations is evaluated annually in conjunction with review of the Economic Development budget.

How the budget conforms with this policy:

The budget includes funding for Economic Development Agencies, tourism, the Tax Increment Financing District and certain capital improvement projects.

IV. Water and Wastewater Systems

Revenue from Water and Wastewater user fees shall primarily support the operations and routine maintenance of the Village's water and wastewater systems, which will be accounted for on an enterprise-fund basis. ~~The Board may supplement funding provided by water and wastewater user fees with general revenues only after the transfers from the water and wastewater operations funds to the general operating fund have been reduced to zero.~~ An accounting system will be implemented to ensure that all costs related to operations and routine maintenance, as well as engineering expenses and administrative costs incurred to administer the fees, will be either directly or indirectly, paid from revenues raised through the fee.

Water & Wastewater Fee Rates: The Water and Wastewater Fee rates will be reviewed annually beginning 2003. If the fee does not fully support system operations, including rehabilitation and maintenance, or if excess balances are projected, staff will recommend changes to the Board. Changes would be effective annually or as otherwise prescribed by resolution, with review taking place as part of the budget development process for the fiscal year in which the change would be effective.

Water and Wastewater-Capital Improvements Fund: Water and Wastewater connection fees are allocated for capital improvements related to upgrade and expansion of the systems. Reimbursement and extension revenues will be credited to the Water and Wastewater Capital Improvements Funds.

Facilities Fee: The revenue generated by the facilities fee is dedicated to Water and Wastewater plant upgrades, expansions and debt service obligations. Currently, a \$5.00 facility fee is assessed to each water and wastewater account which is applied to each enterprise fund.

Reason for this policy:

These fees were implemented to fund operating and capital expenditures to rehabilitate, upgrade and expand the water and wastewater infrastructure in the Village.

How the budget conforms with this policy:

Fees are budgeted at their present rate to support current service levels and debt retirement schedules. The Board of Trustee's passed an ordinance on March 24, 2010 implementing a \$.01 water rate increase and a \$.04 increase in the wastewater rates for FY10/11 to provide for current and future water and wastewater needs. The Village has increased connection fees as stated in Ordinance No. 08-05-02 and Ordinance No. 08-05-03. The Water Connection fee with meter for FY09/10 10/11 will be \$900.00 \$925.00 and the Wastewater Connection fee for FY09/10 10/11 will be \$1,775.00 1,862.50.

V. Property Tax Rate

Total Village Property Tax Rate: It is the Village's goal that current service levels be achieved with the property tax rate that does not exceed those authorized by Statutory tax caps. Increased service levels may warrant an increase, subject to voter approval, beyond the capped rate; other factors may warrant a decrease in the rate. In addition, trends in federal and state government may require that the revenues received from property taxes, and thus the tax rate goal, be reviewed in the future. These trends include, but are not limited to:

- decreases in state and federal revenues;
- inflation which increases the costs of municipal services;
- changes in federal tax law; and mandates by the state and federal governments, which increase the cost of municipal services or impose new services, such as recently, e.g., enacted state legislation which would require municipal employers with 5 or more employees to recognize employees petitioning to bargain collectively.

Factors which may warrant a decrease in the property tax rate, include, but are not limited to:

- any other source of new, recurring revenue;
- a reduced cost for providing current services; and/or
- a reduction in services funded through the levy, e.g. ESDA, where this function

is assumed by the County or other local public safety organizations.

Property Tax Levies for Pension Funds: Property taxes are levied for the Social Security and Illinois Municipal Retirement Funds based on pension funding needs, which are determined by law.

Corporate Tax Levy: "Corporate" levy revenues are allocated to the General Operating Fund. The amount levied is based upon the allowable annual capped tax rate and funding requirements for other purposes described above.

Reason for the policy:

This policy formally confirms the property tax cap restrictions so that the Village's tax rate will be in compliance with statutory requirements. However, the policy also recognizes that the Board may wish to seek a referendum to increase or decrease the capped rate under specific circumstances.

How the budget conforms with this policy:

Consistent with this policy, the FY ~~2009/2010~~ 2010/2011 budget reflects a final capped tax rate of \$.8023 .7943 per \$100 of equalized assessed valuation.

VI. Debt Management

Item No.1: The Village will consider the use of debt financing only for one-time capital improvement projects and unusual equipment purchases, only under the following circumstances:

- when the project's useful life, or the projected service life of the equipment, will exceed the term of the financing; and/or
- when there are designated revenues sufficient to service the debt, whether from project revenues, other specified and reserved resources, or infrastructure cost sharing revenue.

Debt financing is not considered appropriate for any recurring purpose such as current operating and maintenance expenditures.

Item No. 2: The Village will use the following criteria to evaluate pay-as-you-go versus long-term debt financing in funding capital improvements

- Factors which favor pay-as-you-go:
 - current revenues and adequate fund balances are available;
 - project phasing is feasible;
 - debt levels would adversely affect the Village's credit rating; and
 - market conditions are unstable or present difficulties

- Factors which favor long-term financing:
 - revenues available for debt service are considered sufficient and reliable so that long-term financing can be marketed with the Village's current credit rating;
 - the project for which financing is being considered is of the type which will allow the Village to maintain its current credit rating;
 - market conditions present favorable interest rates and demand for municipal financing;
 - a project is mandated by state or federal requirements and current revenues and fund balances are insufficient to pay project costs;
 - a project is immediately required to meet or relieve capacity needs; or
 - the life of the project or asset financed is ten years or longer.

Item No. 3: General obligation debt may be used in lieu of alternate revenue debt if expenses can be significantly reduced (as compared to financing from self supporting revenues) and if special or enterprise fund revenue available for debt service is considered to be sufficient and reliable. General obligation debt may also be issued for a prescribed purpose unique to infrastructure rehabilitation or expansion.

Item No. 4: Bonded debt will not exceed the legal limit of current assessed valuation, as established by statute.

Item No. 5: An analysis will be prepared by Village staff for each long-term financing; the analysis will assess the impact of debt issuance on current and future operating and capital budgets and address the reliability of revenues to support debt service payments.

Item No. 6: The Village will seek to maintain its current bond rating and financial health and will specifically discuss with the Board any proposal which may cause that rating to be lowered.

Item No. 7: The Village will seek credit enhancements such as letters of credit or insurance when necessary for marketing purposes or cost-effectiveness.

Item No. 8: The Village will monitor all forms of debt annually; an analysis will be included in the Village's annual audit; concerns and recommended remedies will be reported to the Board as necessary.

Item No. 9: The Village will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement), voluntarily following disclosure guidelines provided by the Government Finance Officers Association unless the cost of compliance with the higher standard is unreasonable as determined by the Board of Trustees.

Item No. 10: Inter-fund borrowing and external lending will be considered to finance

high priority needs on a case-by-case basis, only when other planned expenditures in the fund, making the loan would not be affected. Lending may be used when it would reduce costs of interest, debt issuance, and/or administration, or encourage private investment, which might otherwise not take place. Lending shall be limited to 10% of the total cash balances in the Village's Operating and Enterprise funds.

Reason for the policy:

The purpose of the policy is to establish reasonable guidelines for when and how debt should be issued.

How the budget conforms with this policy:

The Village's debt for FY ~~2009/2010~~ 2010/2011 is \$4,434,279.00 \$4,129,038.00 including financing the Water/Sewer Bonds (water plant expansion, interceptor sewer extension and Main/Division Intersection, Police Building renovation, mower, etc). The FY ~~2009/2010~~ 2010/2011 budget continues the general policy of paying for almost all major purchases and capital improvement projects on a pay-as-you-go basis.

VII. Budget Guidelines

The following policies are established as more specific guidance to the budget development process:

Item No. 1: 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 shall be used in preparing the proposed budget. Capital Improvement funds or one time expenses for capital improvement projects do not comply with this policy due to prior years saving for extensive capital projects. Bond funds may not comply due to prior years savings for the bond payments. The Recreation fund also does not comply due to the projected expenses for current year with the collection of revenue in the prior year. With unknown participation, the Village allocates higher expenditures to cover program expenses that may actually occur. The Water Operations fund does not comply with the financial policies due to the increased cost of the department, e.g., salaries, debt retirement. Levied funds-i.e.-IMRF, Social Security, Insurance, G.O. Bond issue do not comply with this policy due to the tax levy process and procedures.

Item No. 2: Non-recurring revenues shall be applied toward non-recurring expenditures (capital improvements, capital outlay for major equipment and discretionary activities such as economic development). As an extension of this general policy, fund reserves carried from the prior year shall be expended only for non-recurring projects.

Item No. 3: Adequate reserves shall be maintained for all known liabilities, including anticipated employee leave and separation expenses.

Item No. 4: When equipment is to be acquired, fiscal arrangements should be appropriate for each particular circumstance. For equipment to be permanently acquired, financing through lease-purchase shall be considered whenever the financing cost is determined to be less than the interest that can be earned on Village

cash assets or when cash flows do not allow the purchase of a needed piece of equipment. Flexible arrangements (La. rental) may be used when equipment needs are not permanent, or when changing needs or technologies may make the equipment obsolete. Replacement schedules for all major equipment will be established, consistent with industry standards and experience. Whenever possible, funds will be set aside annually in an amount=sufficient to allow replacement of such equipment at the end of its useful life.

Item No. 5: Revenues generated from programs or services should be taken into account when evaluating the cost-effectiveness of the program or service, if the revenues would not be received without those programs or services. For example, a service might be deemed cost-effective if part of the related costs were offset by user fees, but not cost-effective if the Village were to fund the program fully from general revenues without user fees.

Item No. 6: To provide for exigencies, working cash, and as a safeguard against fluctuating revenues, adopted budgets for the General Operating Fund, Special Revenue Funds and Enterprise Funds shall include a Fund Balance Contingency of no less than 10% of expenditures excluding transfers and one time expenditures, with the exclusion of the IMRF Fund, Forfeited Fund, Social Security Fund, Insurance Fund, Water Operations and Recreation Fund. The E-Pay fund is strictly a pass-thru account for water/wastewater billing and does not require a 10% fund balance. Funds anticipated for close out this year contain no contingencies, e.g., Interceptor Sanitary Sewer Project and Bond default account. This shall be in addition to any amounts that may be budgeted for specific purposes (e.g., Salaries Contingency) and shall not be available for expenditure except by Board action. Supplemental budget amendments taking place through the course of the Fiscal Year may cause the contingency to drop below this level. In any case, contingencies for these funds shall not fall below 9% 8 except in the event of catastrophic need.

Items No. 7: Special contingencies shall be established where unusual events and needs are anticipated.

Items No. 8: Fees should be reviewed on a regular basis to maintain cost recovery rates existent when the fees were established. Modifications to cost recovery rates or new fees should be considered where appropriate. In general, user fees are applicable when services are not basic or when specific beneficiaries and their relative level of benefit can be identified.

Item No. 9: Grant revenues shall be pursued to provide or enhance Village services. However, recurring activities shall be initiated with grant funds only if one of the following conditions is met:

- the activity can be terminated in the event that the grant revenues are discontinued; or
- the activity should and can be assumed within recurring Village funds in the event the grant revenues are discontinued.

Item No. 10: The proposed budget for the General Operating Fund will be limited as follows:

- expenditures for items other than salaries and benefits may not be increased more than the rate of inflation which will be determined by the Consumer Price Index for the Midwest Region, Class D (under 50,000) for the most recent calendar year;
- large one-time expenses should be excluded from the base in calculating the allowable increase;
- financial commitments previously made by the Board and unavoidable cost increases beyond the level of inflation are not subject to this limitation; and
- calculation of the adjusted base for expenditures and recommended exceptions will be presented by staff for Board review.

Item No. 11: Cost allocations between funds and activities shall be reviewed and established upon a logical and consistent basis. Among the criteria to be weighed are the duties and responsibilities shared and supported by these funds and activities. For example, the water and wastewater operating funds should provide funding for the relevant pro-rata shares of the personnel expenses.

Reason for the policy:

This policy encompasses several guidelines that promote sound fiscal management.

How the budget conforms to this policy:

The Village's annual appropriation's ordinance is prepared consistent with these guidelines in order to ensure the Village's sound financial condition.

VII. User Fees

Item No. 1: User fees are appropriate when services are not "basic" or when specific beneficiaries and their relative level of benefit can be identified. "Basic services" are those which the Village wishes to provide to all citizens. An individual may not forego these services because of the potential impact of public health, safety or welfare.

Item No. 2: A service which provides benefit to the entire community and for which the benefit to specific users cannot be measured, or the cost of measuring the benefit to specific users would be prohibitive (e.g. street maintenance) should be funded from general revenues, motor fuel tax or transportation capital improvement revenues.

Item No. 3: A regular schedule of review will be established for all user fees.

Item No. 4: Types of Services which may be funded by User Fees:

- service which provides benefits to a limited group, but may provide little or no general benefit to the community (e.g. document reproduction, Recreation program fees)

- cost recovery, i.e. all direct and indirect costs; and

- rate structure, i.e. flat rate per unit of service.

- b** A service which provides potential benefit to all members of the community and the benefit to each user can be measured or fairly approximated (e.g., wastewater system maintenance, most licenses and permits) cost recovery, i.e. all direct costs; and rate structure based on level of service (e.g., volume, frequency) or flat rate for licenses and permits.

"Direct costs" include all costs of performing the service, regulating the activity being licensed and collecting the fee, including staff time and benefits.

"Indirect costs" include a proportionate share of budgeted expenditures for administrative services, and overhead costs such as insurance and building maintenance.

Item No. 6: The Board may opt not to charge a fee if it would be in conflict with accomplishing public policy objectives,

Item No. 7: If the cost of administering and collecting a fee is disproportionately high in relation to the cost of providing the service, the service may be funded, in whole or in part, from general revenues.

Item No. 8: In recommending an appropriate rate, staff will consider similar fees charged by other jurisdictions in close proximity and of similar size, with similar operations. Where the Village service is in direct competition with other public entities or the private sector, e.g., Recreation fees or water/wastewater user fees, Village fees should be competitive unless there is specific public purpose achieved by leading or following those other rates.

Item No. 9: Citizen Participation: The opportunity for public input will be held before any new fee or fee increase is instituted. Village staff will also make a reasonable attempt to inform specific parties directly by means of meetings and/or notification of availability of documents for review.

Item No. 10: Current Services Funded from New User Fees: When any fee is instituted to fund services currently funded from general revenues, the Village will consider whether general revenues should be reduced accordingly, or whether those revenues should be targeted to some identified purpose.

Reason for the policy:

The policies specify under what circumstances user fees are appropriate.

How the budget conforms with this policy:

Particularly because of the limits of Property Tax Rate Caps, staff recommends that

the Board look generally at revenue enhancements to keep pace with the Village's cost to provide services. The Simplified Telecommunications Tax was approved by the Board of Trustees in February 2004 and implemented in July, 2004, and is being used to fund improvements to the transportation. IX: Potential Revenue Sources For any proposed additional revenue sources, the Board will consider the following criteria:

- Community acceptability;
- Competitiveness, the revenue or tax burden of Mahomet relative to neighboring communities;
- Diversity, the balance of revenue sources that can withstand changes in the business cycle;
- Efficiency, the cost of administering a tax or fee should bear a reasonable relation to revenues collected, and any new tax or fee should have minimal effect on private economic decisions; and
- Fairness, the distribution of Mahomet's revenue burden as measured by ability to pay, the benefits received or the community's definition of the resident's fair share of the revenue burden.

Reason for the policy:

This policy establishes guidelines for assessing proposed new revenues.

How the budget conforms with this policy:

Potential revenues discussed with the Board are evaluated using these
X. Pension Funds

The benefit provisions are governed by state statute and federal law.

The Illinois Municipal Retirement Fund (IMRF) is used to account for participation by all eligible Village employees in the IMRF and federal Social Security plans. Funding requirements are calculated by staff, consistent with federal and statutory requirements, as part of the property tax levy process. ~~With IMRF rates and the effects of "tax caps" to the IMRF fund, it is necessary to make transfers from the General Corporate, Water Operations and Wastewater Operations funds to support the IMRF account for the '09/10 budget. Water Operation and Wastewater Operation and Maintenance funds also help support the Social Security Fund and Insurance Fund.~~

Reason for the policy:

This policy obligates adequate funding to support the Village's pension funds.

How the budget conforms with this policy:

The Village funds its Social Security and IMRF obligations consistent with State and

Federal law.

XI. Investment Policy

The Investment Policy is incorporated into these Financial Policies by reference and is attached.

XII. Capital Improvements

The Capital Improvement Policies are adopted as a separate document and are incorporated herein by reference.

XIII. Vehicle /Capital Equipment Replacement

The Vehicle/Capital Equipment Replacement Policies are adopted as a separate document and are incorporated herein by reference.



Village of Mahomet

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INVESTMENT POLICY

May 1, 2010

A. Scope of Investment Policy

- This Investment Policy applies to the investment activities of the Village of Mahomet. All financial assets of other funds, including the General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Funds, Enterprise Funds, Trust and Agency Funds, and any other funds that may be created, shall be administered in accordance with the provisions of this Policy.

B. Investment Objectives

- The overall direction of the Village of Mahomet Investment Policy may be found in the following objectives, which have been prioritized and explained to clearly identify the results expected.
 - Safety of principal is the foremost objective of the Investment Policy. Investments of the Village of Mahomet shall be undertaken in a manner that seeks to ensure the preservation of capital. Each investment transaction shall seek to first ensure that capital losses are avoided, whether they are from securities defaults or erosion of market value.
 - Return on investment. The Village's investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the Village's investment risk constraints and the cash flow characteristics of the portfolio.
 - Diversification. In order to further guarantee asset safety, the Village of Mahomet shall diversify investments to avoid incurring unreasonable risks from the practice of concentrating investments in specific security types and/or individual financial institutions.
 - Public confidence in the investment program is imperative. The Village of Mahomet will avoid any transaction that might impair public confidence. Investments shall be made with judgement and care, under circumstances

then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs. Such standard, therefore, avoids unwarranted speculation; emphasis is placed on the probable safety of capital rather than the probable income to be derived.

C. Responsibility for the Investment Program

The establishment of investment policies is the responsibility of the President and the Board of Trustees of the Village of Mahomet. Management and administrative responsibility for the investment program of the Village of Mahomet is hereby delegated to the Village Treasurer. The Village Treasurer shall prepare and follow written procedures for the operation of the Investment Program, be responsible for all transactions undertaken, and shall establish a system of accounting controls to safeguard Village assets. The Village Treasurer may from time to time amend the written procedures in a manner not inconsistent with this Policy or with State law.

D. Cash Management

The Village Treasurer shall prepare written cash management procedures, which shall include, but not be limited to, the following:

1. Receipts: All monies due the Village of Mahomet shall be collected as promptly as possible. Monies that are received shall be deposited in an approved financial institution no later than the next business day after receipt by the Village. Amounts that remain uncollected after a reasonable length of time shall be subject to any available legal means of collection previously approved by the Board of Trustees. One of the objectives of the Village's cash management procedures is to comply with the provisions of the Illinois Revised Statutes, which mandates prompt investment of funds.
2. Disbursements: Any disbursement of suppliers of goods and/or services or to employees for salaries and wages shall be contingent upon available budget appropriations.
3. Financial Forecast: At least annually, a financial forecast will be prepared using expected revenue sources and items of expenditure to project cash requirement for future years of the Village. An analysis will be prepared for both operating and non-operating revenues and expenditures. These analyses will provide a guide for determining the length and amount of investments.
4. Pooling of Cash: Except where otherwise provided by the Board of Trustees, the Village Treasurer will be authorized to pool the cash or

various funds to maximize investment earnings where in his/her opinion it is advantageous and prudent to do so. Investment income will be allocated to the various funds based upon their respective participation.

E. Accounting

The assets, liabilities, revenues and expenditures of each fund are maintained as separate entities. All investment transactions shall be recorded in accordance with generally accepted accounting principles as promulgated by the Government Accounting Standards Board. Accounting principles will include:

- Investments will be carried at cost or amortized cost which approximates market value.
- Any premium or discount on investment will be amortized over the life of the investment.
- Gains or losses of investments in all funds will be recognized at the time of disposition of the security.

F. Financial Institutions

It shall be Village of Mahomet policy to select financial institutions on the following basis.

1. Security: The Village shall maintain funds in a financial institution only if that institution is federally insured or invests strictly in securities which have the full faith and credit of the U.S. Government.
2. Location: Every attempt will be made to invest Village funds locally provided local institutions are price competitive with respect to rates of return on comparable investment products.
3. Size: The Village of Mahomet will not maintain deposits in any financial institution in which the Village funds on deposit will exceed 50% of the institution's capital stock and surplus.
4. Statement of Condition: The Village of Mahomet will maintain for public and managerial inspection, current statements of condition for each financial institution named as depository. If, for any reason the information furnished is considered by the Village to be insufficient, the Village may request additional information.

G. Investment Selection

The Village may invest in any type of security allowed for in Illinois statutes regarding the investment of public funds. Approved investments include:

- Bonds, notes, certificates of indebtedness, treasury bills, or other securities, including obligations of the Government, National Mortgage Association and Federal National Mortgage Association which are guaranteed as to principal by the full faith and credit of the government of the United States of America.
- Interest bearing savings accounts, interest bearing certificates of deposit or interest bearing time deposits or any other investment constituting direct obligations of any institution as defined by the Illinois Banking Act and that is insured by the Federal Deposit Insurance Corporation.
- Funds may be invested in fully FDIC-insured certificates of deposits through the Certificate of Deposit Account Registry Service, provided that the other requirements of the Policy have been satisfied.
- Illinois Public Treasurer's Investment Pool.

H. Bidding Procedures on Certificates of Deposit

In obtaining competitive quotations for certificates of deposit at least two(2)-qualified institutions will be contacted each time an investment is placed. In no instance shall an investment be placed without the authority of the Village Treasurer.

Investments shall be placed with the institution that best exhibits the ability to meet the investment criteria and objectives in this policy.

I. Diversification and Maturities

The Village of Mahomet shall diversify its investments to the best of its ability based on the type of funds invested and the cash flow needs of those funds. Diversification can be by type of investment, number on institutions invested in, and length of maturity.

- Maturities of investments shall be selected to enable the Village to have available sufficient cash for all operating purposes.

J. Collateral

It shall be Village policy to encourage that all funds on deposit in banks in excess of FDIC limits are secured by some form of collateral. Direct investments guaranteed by the United States or any agency of the United States do not require collateral.

The Village shall enter into a collateral agreement with any financial institution willing to pledge paid collateral; this agreement shall outline the types of assets that may be pledged as collateral, the amount of collateral required and the placement procedures. The Village shall accept any of the following securities as collateral:

- Negotiable obligations of the United States Government.
- Negotiable obligations of any agency or instrumentality of the United States Government guaranteed by the full faith and credit of the United States Government.
- Pledged collateral will be held by the Village or in safekeeping and evidenced by a safekeeping agreement. The collateral, agreement will preclude the release of the pledge assets without authorized signatures of the Village Treasurer but the agreement may allow for an exchange of collateral of like value.

K. Internal Controls

Where deemed necessary, the Village Treasurer or his/her designate shall establish a system of internal controls, which shall be documented in writing. These internal controls and this Investment Policy shall be reviewed by an independent, certified public accountant in conjunction with the annual examination of the financial statements of the Village. The controls shall be designed to prevent losses of the Village funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees.

L. Reporting

The Village Treasurer shall submit a monthly cash and investment report to the Village Board for review.

The Comprehensive Annual Financial Report shall include all investment information as promulgated by the Government Accounting Standards Board.

The Village Treasurer shall periodically suggest policies and improvements that might be made in the investment program.

M. Standards of Prudence

The standard of prudence to be used by the employees responsible for the investment of public funds shall be the "prudent person" standard, subject to the foregoing limitations, which states:

Investments shall be made with judgment and care, under circumstances then prevailing, which persons knowledgeable of investment practices, and persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the possible income to be derived.

The above standard is established as the standard of professional responsibility and shall be applied in the context of managing the Village investment portfolio. This policy recognizes that there are circumstances beyond the control of even the most prudent investor which impact the return obtained. However, officials and employees of the Village acting in accordance with this Investment Policy and written procedures as may be established and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided that deviations from expectation are reported in a timely fashion, and appropriate action is taken to control adverse developments.

N. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions.

O. Investment Policy Adoption

The investment policy shall be adopted by the Board of Trustees. The policy shall be reviewed on an annual basis by the Treasurer and any modifications made thereto must be approved by the Board of Trustees.



Village of Mahomet

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May 1, 2010

Vehicle/Capital Equipment Replacement Policy

Purpose: The purpose of this policy is to establish procedures for the replacement of Village vehicles and equipment. A scheduled replacement program is included.

Scope: This policy addresses the purchase of all vehicles and all capital equipment owned by the Village.

Responsibility: It is the responsibility of the Village Administrator to assure that all the procedures outlined herein are followed. The Village Administrator will administer vehicle/ capital equipment purchases and provide initial replacement recommendations to ~~Committees~~ and the Board of Trustees.

Policy Statement: Upon approval, the Board has established a financial policy providing an annual funding of amortized vehicle expenses to pay for acquisition of replacement vehicles. Allocated funds are held in the vehicle/capital equipment replacement fund. Money from this fund is used for vehicle/capital equipment purchases. This policy will implement Board Financial Policies.

Vehicles and equipment are used to safely and efficiently accomplish Village responsibilities. Vehicle and equipment expense is justified by the increased productivity of equipment and vehicles. The safety of Village residents and employees is as important as is efficient and productive labor by Village employees. To the extent that the comfort of Village employees is a factor in both safe and efficient operation of vehicles and equipment, certain accessories and features, such as air conditioning, that enhance the productivity of employees or the safe operation of equipment and vehicles shall be acquired with vehicles and equipment. Such accessories shall be limited to those that are justified by safety, efficiency, or by operational effectiveness.

The Village Administrator shall acquire and maintain a Village fleet of vehicles and equipment as authorized by the Village Board at a level to accomplish the tasks required. The Village Administrator shall take action to reduce the cost of acquiring and maintaining equipment owned by the Village, as well as action to

minimize the size of the Village fleet in consideration of the tasks to be accomplished. The Village Administrator will have primary responsibility for fleet inventory recommendations to the Village Board of Trustees.

Vehicle replacement policies and procedures are divided into three main branches: (1) Vehicle Specification Standards; (2) Vehicle Replacement Scheduling; and (3) Funding of the Vehicle/Equipment Replacement Fund.

Procedures

VEHICLE/CAPITAL EQUIPMENT SPECIFICATION STANDARDS

Prime consideration in writing specifications will be given to the nature of the tasks to which the vehicle is assigned. The specifications shall be written to meet the minimum requirements of the tasks required of the equipment in a manner that results in the lowest average annual cost of owning and operating the vehicle. Additional features justified by safety and efficiency will be separately justified to the Village Administrator prior to bid solicitation. Upon approval by the Village Administrator, these features will be added to the bid specification.

The Village Administrator will utilize the State Joint Purchase Program when acquiring vehicles/equipment for use in the Village whenever specifications and cost effectiveness warrant such use. When equipment is included in the State bid, the specifications provided in the State bid documents will be used for bidding purposes, unless there is compelling reason for changing them.

Bids shall be awarded to the lowest responsible bidder meeting all the stipulations of the bid documents and complying with all requirements of the Village purchasing policy.

Size and Capacity: Vehicles shall be of the minimum size and capacity to perform the tasks required at the lowest total life cycle cost for the equipment.

Accessories: Vehicles shall be bought as generally available factory equipped. Additional accessories shall be purchased only as justified separately. Safety related accessories such as air bags, tinted windshield, rear window defroster, and intermittent wipers shall be included in all vehicle purchases where available. Additional accessories, if not provided as standard equipment, such as radio; electric window, door locks, carpet, cloth seats; air conditioner, tilt steering wheels, cruise control, will be specified when the requirements of the vehicle, or anticipated affects on resale value of used vehicles, can justify such specification. Generally the standards are as follows:

- a. Radios: All Village vehicles shall be equipped with the lowest cost standard AM/FM radio made available by the manufacturer.

- b. Communication radios: All vehicles and equipment assigned to a department utilizing communication radios will be equipped with radios sufficient to the communication system.
- c. Air conditioning system: Passenger vehicles, including pickup trucks, will be equipped with air conditioning. Other trucks and equipment will be so equipped if a specialized function requires air conditioning. Dump trucks used for plowing snow will be equipped with air conditioning. The result of having air conditioning in dump trucks is a larger radiator which is necessary and makes the truck work more efficiently for snow plowing.
- d. Cruise control: Passenger vehicles shall be so specified if the anticipated use of the vehicle will require extensive highway or interstate travel.
- e. Exterior trim packages: Specifications will include bump or nick protection guard trim where available and when such protection is available and when such protection is available at a reasonable cost and does not require features not otherwise specified.
- f. Interior trim packages: Specifications will include carpeting and cloth seats for passenger vehicles and pick up trucks. Other equipment may be equipped with minimum cost interior finishing.
- g. Caution lights: All equipment acquired to be used as a working vehicle shall be equipped with high visibility caution lights, mounted as top lights or as designated by the Village Administrator Department Superintendent/Director. Working trucks assigned to routinely work in traffic lanes in maintenance activities, such as patching streets, shall be equipped with rear mounted arrow boards or other warning device as deemed appropriate by the Village Administrator.
- h. Tool boxes: Pick-up/Utility trucks will be equipped with sufficient lock-able tool storage chests to secure equipment normally assigned to the personnel utilizing the vehicle.
- i. Rustproofing/Spray-In Bedliners: All vehicles will be rustproofed and bedliners installed prior to use. The Village Administrator Department Superintendent/Director will compare cost and warranty when comparing rust-proofing services. The Village Administrator Department Superintendent/Director shall determine the least cost, best warranty method and regularly verify comparable cost for such protection.

Marketing practices of automobile manufacturers often require accessories to be purchased in packages. These packages often group accessories in such a way as to preclude the acquisition of one particular feature without also acquiring others. In cases where competing bids provide unspecified features along with specified features, staff shall limit its bid evaluation only to the specified accessories. No bid shall be considered enhanced or of greater value based upon the inclusion of unspecified equipment. Where all other bid considerations are comparable, unspecified accessories shall be considered in the bid evaluation.

Vehicle accessories acquired as an aftermarket feature, when acquired as an integral part of the vehicle's function, will be included as a part of the vehicle expense when computing the vehicle replacement costs. Snow plows, police top lights, prisoner restraint seats in squad cars, communication radios, and tool boxes for utility trucks are examples of some types of accessories that will be included as vehicle costs for this purpose.

The ~~Village Administrator~~ Department Superintendent/Director will be responsible for publishing all specifications. Specifications will be developed by the department head-superintendent/director assigned the vehicle with assistance by the Village Administrator. Specialized equipment specifications such as heavy equipment will be developed by personnel having the best understanding of the operating needs of the equipment. The Village Administrator will assist in specification development for specialized equipment.

All bids will require a written specification of equipment. Three approaches to bid specification will be utilized:

1. Performance Specification: Specifies the required results and criteria by which the performance can be verified.
2. Reference Standard Specification: Requires a product to be in accordance with an established industry standard.
3. Proprietary: Specifies actual brand names, model numbers, and other proprietary information.

Most bids are expected to contain a combination of the above. The use of proprietary specifications shall be limited to those acquisitions where a clear and overriding benefit to the Village exists. In all cases involving proprietary specification, equipment which will perform in a like manner as proprietary equipment, will be an acceptable substitute.

VEHICLE REPLACEMENT SCHEDULING:

Planned replacement scheduling is a strategy for forecasting equipment needs and the subsequent funding requirements. Routine review of replacement schedules allows for examination of equipment prior to actual replacement and provides for variations in individual vehicles/equipment which may justify either extended use or off-schedule replacement.

Village vehicles will be placed into a vehicle replacement schedule based on the assigned use and assigned an expected service life. The expected service life will be the period of time over which the estimated cost of owning and operating the vehicle reaches its lowest average annual cost while the equipment continues to meet performance requirements.

The determination of the lowest life cycle cost will include an evaluation of all costs associated with vehicle/equipment ownership. The costs are:

<u>Category</u>	<u>Cost Per Mile</u>
MC, Maintenance Cost	Increasing
OC, Operating Cost	Constant
DT, Downtime	Increasing
DEP, Depreciation	Decreasing
REP, Refurbish/Accident	Non-Periodic

Maintenance expenses are those incurred to repair or to maintain the vehicle. Maintenance expenses generally increase over the life of the vehicle/equipment. Operating expenses are those incurred while using the vehicle, including fuel, fluids, and operating supplies not included as maintenance expenses. Unlike maintenance expenses, operating expenses can be expected to be relatively constant over the life of the vehicle although, in most cases, operating expenses rise over time. Downtime reflects the expense of unavailable equipment. Downtime is a function of both the age/utilization of the vehicle and its maintenance. Depreciation is the difference in the purchase price of the vehicle/equipment and its resale value. Depreciation usually decreases over time. It can be thought of as that part of the vehicle/equipment value that is used up in any period of time.

For purposes of determining the average annual vehicle cost, maintenance costs include all parts and labor incurred when the vehicle is being repaired or serviced. Parts and repair costs for repair of accident damage is not considered maintenance cost. Operating costs include all fuel and supplies purchased and used by the vehicle operator. Downtime is the estimated average hourly rental or hourly replacement cost incurred by any vehicle class or individual vehicle where no vehicle class exists. Downtime values will be established annually for each vehicle. Downtime includes all maintenance time. Downtime only includes the regular working hours of the shift to which the vehicle/equipment is assigned. Depreciation is calculated by taking the actual purchase price of any vehicle and

subtracting the most current NADA (National Automobile Dealers Association) "book" retail price for the vehicle.

To determine the average annual cost of vehicle ownership and operation, the Village staff will annually analyze equipment. The calculation for this average annual cost (AC) will be:

$$AC = MC + OC + DT + DEP / \text{Vehicle age in years}$$

$$\text{Example-}3785.00 = 0 + 565.00 + 0 + 3220.00 \\ \text{2001 Dodge Ram 1500}$$

This calculation will be compared with the average annual cost of like vehicles/equipment and with the average annual cost for the individual vehicle over its life. Any vehicle found to have an annual cost of operation that is less than class average will be reviewed for retention in the fleet beyond its scheduled planned replacement. Any vehicle found to be over the fleet average by 10 percent will be reviewed for earlier than scheduled replacement. Consideration will be given to significant repairs which may account for an aberration in the annual cost for the vehicle. Consideration of major foreseen expenses will also be considered.

The scheduled minimum replacement periods (whichever occurs first, i.e. years, miles, or hours) for vehicles/equipment is established as follows:

Dump Trucks, Diesel-heavy	8 yrs or 100,000 miles
Pickup Trucks, Diesel	8 yrs or 100,000 miles
Pickup Trucks, Gas	8 yrs or 100,000 miles
Police Squad Cars	5 yrs or 80,000
4-Wheel Drive (SUV)	8-10 yrs or 120,000
Intermediate Passenger Cars	8 yrs or 80,000 miles
Backhoe	7 yrs or 5000 hours
Front End Loaders	10 yrs or 12,000 hours
Construction Equipment	10-15 yrs or 12,000 hours (i.e., sewer jetter)
Tractors	7 yrs or 4000 hours
Riding Mowers	4 yrs or 1500 hours
PTO Driven Mower	5-7 years

Transfer and Rotation of Vehicles within the Village Fleet:

The Village Administrator will review vehicle use annually with user departments. Where similar vehicles are in use in the Village and the assigned use of such vehicles results in significantly different mileage, hours, or other utilization measures, the Village Administrator, in conjunction with affected departments, will recommend to the Village President, transfers within the Village fleet in order

to even out such differences. The goal of this policy will be to incur similar usage so that vehicles do not become unreliable due to age prior to reaching the mileage requirements for replacement.

Where possible, low use vehicle assignments will be accomplished by transferring a high mileage, low age vehicle to a different department.

Where such transfers, due to special set up needs, require an expense of more than 25 percent of the vehicle's resale value, the Village Administrator will prepare an estimate of average cost impacts of the transfer for the Village President. If the result of the average cost impact demonstrates a higher average cost for transferring the vehicle, the Village Administrator will not recommend replacement. When the transfer expense exceeds 50 percent of the vehicle value, the Village Administrator will not recommend the transfer unless the expenses incurred in a transfer can be shown to extend the vehicle's service life by at least 50 percent of the initial service life estimate for similar vehicles.

Department Heads-Superintendent/Director of affected departments in a vehicle transfer will be informed of the recommendation to transfer vehicles/equipment. The Department Head-Superintendent/Director may prepare a separate recommendation for the Village Administrator's consideration.

VEHICLE REPLACEMENT RESPONSIBILITIES AND PROCEDURES:

The following information describes the role and responsibilities in each step of the vehicle replacement procedure:

- I. Identify the list of vehicles requiring replacement.
 - a. A schedule of vehicle replacements is updated annually. The schedule is based on an expected vehicle life as listed above. Each year the replacement schedule is examined for vehicles due to be replaced in the next two years.
 - b. The Village Administrator distributes the listing of vehicles scheduled for replacement for the next two years to the various departments by December. Departments will review to identify possible changes.
 - c. The Village Administrator and affected departments review the list. The Village Administrator and department head will decide whether a vehicle can be removed or added to the list. The decision will be based on vehicle mileage, age, maintenance requirements, or overall condition of the car. The list of scheduled vehicle changes, along with recommendations for each is sent to all affected departments. The Village Administrator reviews the

recommendations and adjusts the schedule to reflect any further changes.

Exceptions

Capital Improvement: Additions to the fleet will be requested on a Capital Improvement sheet either during the budget process or at another time through specific approval of the Village Administrator. If approved these vehicles are then added to the vehicle/equipment replacement schedule.

Damaged Vehicles: Vehicles damaged beyond repair prior to a scheduled replacement are replaced through a bid solicitation or through the State Joint Purchase Program. Board approval is sought if the vehicle cost is equal to or exceeds \$5,000; if it is under \$5,000, Village Administrator approval is required.

II. Specifications Writing, Processing, etc.

- a. The User Department is responsible for writing specifications in conjunction with the Village Administrator. Departments with specialized equipment needs (ESDA, heavy equipment, etc.) will provide considerable input and research in specification development for this equipment.
- b. The Village Administrator and the appropriate departmental personnel shall agree on the final set of specifications prior to bidding any piece of equipment. Disagreements over the written specifications should be resolved between the Village Administrator and the department, but will be determined by the Village Administrator if not resolved at the department level.
- c. Any specifications which deviate from the standard specifications for village equipment will be separately brought to the attention of the Village Administrator prior to bid.
- d. The Village Administrator or designee will approve all equipment bid specifications prior to bidding

III. Bidding

- a. ~~Village Administrator~~ Department Superintendent/Director will prepare the bid packet if necessary according to Village and State requirements. The bid packet will contain the necessary contracts, documents and affidavits that meet all Village, State and Federal requirements.

- b. ~~Village Administrator~~ Department Superintendent/Director schedules vehicles for bidding through the Village Clerk's office and then advertises for bid solicitation.
- c. Bid packets shall be sent to all known dealers in Champaign County as well as any other potential or interested bidders, including state contract bidders whenever applicable.

IV. Evaluating Bids

- a. The Village Administrator or designee shall attend the bid opening at the Village office. The intended user may attend the bid openings but their presence is not required.
- b. Some dealers give demonstrations of their equipment. This gives the intended users an opportunity to see the equipment in operation and helps the Village Administrator and Department Superintendent/Director evaluate equipment. The user department should be present for equipment demonstrations. Equipment demonstrations will be encouraged and any dealer wishing to demonstrate equipment will be allowed to do so. When all dealers have been allowed an opportunity to demonstrate equipment, the information gathered in such demonstrations will be used in the bid evaluation. Demonstration information will not be used in bid evaluations unless all dealers have been provided a demonstration opportunity.
- c. The Village Administrator and Department Superintendent/Director will review all bids and then recommend the low bid which meets all specifications. Any deviation will be required to be separately justified. See the purchasing policy for additional information about bid evaluation.
- d. The Village Administrator reviews the bids and recommendation with the user. The user provides comments and discusses the proposed recommendation. Disputes over recommendation are resolved by the Village Administrator.
- e. Board receives the recommendation along with alternatives and either approves or disapproves the purchase. If the vehicle cost is under \$5,000, the Village Administrator can approve the purchase without further Board action required. If the vehicle cost is equal to or exceeds \$5,000, Board approval is required.

V. Resolution

- a. The Village resolution and report to Board should explain the specifications, needs and recommendations for the purchase. The estimated cost of the vehicle will be included as well as the allocated funds in the equipment/vehicle replacement fund for the purchase.

VI. Placing the order

- a. The Village Treasurer's office will send a copy of the resolution to the dealer awarded the bid with a copy to the Village Administrator.
- b. A purchase order will be prepared and sent to the successful bidder in accordance with the purchasing policy.

VII. Adding or Deleting a Vehicle from the Fleet.

- a. A new vehicle authorization form is completed when adding a new vehicle to the fleet. The Village Treasurer will add new vehicles to the Village's insurance policy.
- b. Several options exist for disposal of vehicles from the fleet. Vehicles may be used as trade-ins, transferred to another department or division, sold to the public or scrapped. All requirements of the Village for disposal of surplus property will be followed. Disposal recommendations will be made in order to maximize the economic return to the Village.

Funding of Vehicle/Equipment Purchases:

Vehicle and equipment purchases represent a major and predictable expense for the Village. In order to even out annual fluctuations in vehicle/equipment expenditures, the Village Treasurer will maintain an amortization schedule for all vehicles/equipment. The amortization schedule will provide an annual amortization fee for the vehicle/equipment including all ancillary accessories. The amortization fee will be based on the predicted replacement cost of the vehicle/equipment and the anticipated service life of the equipment. The service life of the equipment will be initially determined by the schedule contained in the replacement policy. Where a shorter or longer actual service life develops, an adjustment in the amortization fee to reflect the change will be made when the service life adjustment is made. A discussion of the amortization fee calculation and components follows:

Equipment Replacement Fund:

The amortization fees for vehicles/equipment will be held in a Capital Equipment/Vehicle Replacement Fund. The ERF/VRF will be funded by budget

contributions from each utilizing department at a level equal to the total amortization fees developed from the amortization schedule. All vehicle/equipment purchases will be budgeted in the ERF/VRF and paid for from funds accumulated in the ERF/VRF. Funding sources will come from utility tax revenue, water/wastewater billing, recreation fees and sales tax.

Service Life:

The service life is the anticipated years that a vehicle/equipment will be kept in the position for which it is acquired. The expected purchase price of the vehicle is to be recovered over this period. When a vehicle is transferred into a second position after serving its full service life in an initial position, the used vehicle/equipment service life for the secondary position will be its expected years of service in that position. In the case where a vehicle/equipment serves a front line use and then serves a period of reserve status, the front line service period will be its service life and the replacement cost shall be recovered over its front line service life. Reserve status equipment will not be-amortized.

Replacement Cost:

The replacement cost will be the estimated cost of the vehicle, if it was to be purchased, in the year in which the calculation is being made. In most cases the replacement cost will be equal to the last purchase price for a similar vehicle/equipment when a purchase has occurred in the fiscal year in which the calculation is being made. When no purchase has occurred, an estimate of such purchase costs will be made based on industry price guides, State bids, or similar published statistics. If no published guides exist, the Village Administrator will determine a replacement cost estimate by a survey of other government agencies. The used value will be the expected replacement cost for determining the replacement value for the secondary use transfers within the fleet.

Interest Payment Credits:

Interest or investment revenues accruing in the equipment replacement fund will be used to offset amortization fees for the following budget period. The total amortization fees shown in the budget as a transfer to the ERF/VRF will be adjusted by an amount equal to the interest of investment revenues for the previous year. The credit will be split as a percentage of the total ERF transfer for each fund activity. Each fund with a transfer to the ERF/VRF will receive a credit for that percentage of the interest and investment revenue as reflected in their percentage of the total transfer to the ERF/VRF. Credit will be calculated by adding all amortization fee payments for a vehicle/equipment date of purchase.

Inflation:

Each year the rate of inflation for vehicles/equipment, as determined in the Bureau of Labor and Statistics annual publication or in a similar publication, will be used to predicted future vehicle expense based on a vehicle/equipment estimated replacement date.

Salvage Value:

Salvage value is the estimated trade in price, estimated sale value, or value as estimated in a nationally published used vehicle/equipment guide.

Amortization Fee Calculation:

$$AF = \frac{\text{Current Replacement cost} - \text{Current Salvage Value}}{\text{Service Life}} \times (1 + \text{Inflation Rate})$$

Example – 2001 Dodge Ram 1500

$$\frac{1759.50 = 12,150.00 - 10,425.00 \times 1.02}{\text{Service Life}}$$

Where: AF = Amortization Fee

Remaining Service Life = Service life minus years since purchase

Alternate Means of Providing Vehicles/Equipment

Leases: Where vehicles or specialized equipment are required for a short period of time, the Village Administrator may authorize departments to lease such equipment, provided that the expense of the lease does not exceed \$5,000. In the case where the lease is equal to or exceeds \$5,000, Board approval of the lease will be required. Leases will be utilized to reduce purchase expenditures while allowing use of equipment when needed. The basis for a decision to lease as opposed to a purchase will include an analysis of the average vehicle cost as described in the replacement schedule and be reviewed by the Village Administrator.

Date Approved: 05/28/02

Revised 04/30/10



Village of Mahomet

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CAPITAL IMPROVEMENT POLICIES

May 1, 2010

I. Purpose & Definition

The Village will develop a five year plan for capital improvements, update it annually, and make capital improvements in accordance with the Plan.

Definition of Capital Improvement: A capital improvement is defined as "an expenditure in excess of \$5,000 for the planning, design and construction of a physical improvement or associated fixed equipment needing replacement within a five year period."

Reason for the Policy: This statement explains the purpose of the Capital Improvements Policies and defines the scope of the Capital Improvement Plan.

II. General

Construction of Quality Projects: Construction of quality projects is desired. Design will be done with emphasis placed on functionality and durability, and to minimize maintenance costs and to delay rehabilitation and replacement as long as practicable.

Protection of Investment & Cost Minimization: Provide for maintenance of the Village's physical assets at a level adequate to protect the Village's capital investment and minimize rehabilitation and replacement cost over the life cycle of the improvement.

Maintenance & Rehabilitation: Provide for the adequate maintenance and the orderly rehabilitation /replacement and expansion of the Village's infrastructure.

Maintenance to Expansion Ratio: Attempt to more equally balance capital improvement funds for rehabilitation/replacement projects and for expansion projects.

Balanced Allocation of Funds Among Systems: Attempt to use a balanced approach to the allocation of capital improvement funds on a system-by-system basis to insure that all such systems are upgraded and developed over time.

Annexations/New Development: The Village will facilitate the construction of infrastructure across another property to serve a new development, based upon an annexation or development agreement, and will recover its cost by assessing a fair share to those who benefit from the improvement.

Staff Resources: The Village will program those projects which are reasonably accomplishable with the staff resources that are available.

Reason for the Policy: This item establishes general guidelines for capital planning.

How the Budget Conforms with this Policy: Board of Trustees and Staff take these guidelines into consideration when reviewing project requests. Growth as well as new responsibilities like ~~East Mahomet Interceptor Sanitary Sewer project, the Wastewater Treatment Plant Expansion project~~ major intersection improvements, i.e. ~~Rt. 47/Country Ridge, Rt. 150/Churchill Dr. and Rt. 150/Commercial Dr.~~ requires a large investment in infrastructure expansion. Routine transportation system maintenance, major drainage projects, along with ~~Bridle Leash~~ park development represent a significant investment of public funds.

III. Funding for Capital Improvements

Major Revenue Sources: Major revenue sources for capital improvements are as follows: Capital Improvements Funds, Motor Fuel Tax Fund, General Corporate Fund, Water Operations Fund, Wastewater Operations Fund, TIF Funds and Parks Fund.

Wastewater Systems: The WWCI fund will be used to finance wastewater expansion and rehabilitation. 100% of wastewater connection fees, and a significant portion of sanitary sewer user fees are used to fund these capital improvements.

Water System: The WCI fund will be used to finance water system expansion and rehabilitation. 100% of Water connection fees, and a significant portion of water user fees are used to fund these capital improvements.

Transportation System (includes streets, sidewalks, bikepaths and drainage systems): The Village adopted a Simplified Telecommunications Tax in February 2004 which was implemented in July, 2004, to help fund major transportation system improvements. The Transportation System Capital Improvement fund includes receipts from the Simplified Telecommunications Tax and developer reimbursements. The Simplified Telecommunications Tax receipts as of April 30, 2010 have totaled \$1,038,264.\$1,280,011.02. The Motor Fuel Tax fund relies upon receipt of state-shared revenues. ~~TIF funds have been allocated for the Rt.150/Churchill Drive intersection.~~ Funds are appropriated in the Transportation System Capital Improvement fund and Motor Fuel Tax fund for various projects.

Unallocated Reserve for Capital Improvements: An unallocated reserve shall be established for capital improvements within the Water Capital Improvement, Wastewater Capital Improvement, Transportation Capital Improvements, Motor Fuel Tax and Parks funds. The reserves in these funds are allocated for future projects as programmed in the Capital Improvements Plan.

Reason for the Policy: The item defines sources of funding for capital projects and indicates what types of projects are appropriately funded from each of those sources.

How the Budget Conforms With this Policy: Capital improvement projects have been funded in accordance with this policy. Projects are individually reviewed by Committees Board and Staff with funding source as one of the items considered in the evaluation.

IV. Criteria for Evaluating Relative Priority of Projects

Within the broad categories of planning, efficient utilization of public resources, economic development, and safety, the Board of Trustees and Staff use the following criteria to evaluate the relative merit of each capital project:

Coordinated Projects: Projects that are coordinated with another jurisdiction or projects that are coordinated to improve several infrastructure systems at the same time would receive higher priority than those that are not. Example: Street projects that include sanitary and storm sewers, street lights, sidewalks, bike paths, water main and streetscape would have higher priority than street projects not including other systems, e.g. 2001 Route 47 Improvement project. Main Street Project.

Economic Development: Projects that help retain existing businesses, provide new business investment in Mahomet, or aid in the formation of new jobs would receive a higher priority than those that do not. Example: Projects increasing system capacities in order to accommodate growth and development would receive higher priority, e.g. East Mahomet Interceptor Sanitary Sewer project, Wastewater Treatment Plant expansion project. and the completion of the Rt. 150/Churchill Intersection.

Health & Safety Hazards: Projects that correct a health or safety hazard or prevent a critical breakdown of a Village facility will be given priority. Example: Adding or replacing sidewalks along a busy arterial to provide safe walking routes, e.g. Sidewalk replacement along Jefferson Street and Elm Street from Main Street to Franklin Street. Sidewalk along Main Street from Jefferson Street to Lombard Street.

Inclusion in Approved Master Plans: Projects that are included in approved area plans, master plans such as infrastructure master plans, or projects that include multiple phases requiring longer term planning would receive a higher priority than those that are not. Example: Interceptor sewer extensions to serve a specific redevelopment area, The expansion of the wastewater treatment plant to serve areas that will need wastewater utilities. e.g. East Mahomet Interceptor Sanitary Sewer project. Wastewater Treatment Plant Expansion project.

Maintenance, Rehabilitation, and Replacement Prioritization: First priority should be given to funding projects that provide preventative maintenance to extend infrastructure life and reduce life cycle cost. Second priority should be given to funding reparative maintenance to avoid a critical failure. Third priority should be given to projects that replace or provide major rehabilitation of existing infrastructure. All types of projects should be adequately funded before significant funds are diverted to new expansion projects. Example: Oil and chip or microsealing to prevent deterioration should receive higher priority than building asphalt overlays to repair the surface, and both would be higher than projects to reconstruct failed pavements. The goal of this criterion is to help assure adequate levels of funding for preventative maintenance rather than more expensive repair or replacement.

Mandated or Contractual Obligation: Projects that are required by a contractual obligation that is approved by Board or mandated by the State or Federal governments would receive a higher priority than projects that are not. Example: Project to dechlorinate effluent from the WWTP to meet EPA requirements would receive higher priority. ~~The Bridle-Leash Park development project would receive higher priority than expanding amenities at existed facilities which utilize local funds only.~~

Neighborhood Development and Protection: Projects that are a component of a systematic neighborhood development plan or strategy or that receive support of an active neighborhood group should be given priority. Example: Projects to build a facility requested and supported by a neighborhood such as sidewalks would receive a higher priority.

Outside Funding: Projects that have outside funding would have higher priority than those projects funded only with Village revenue. The higher the portion of outside funding, the higher the priority. Possible sources include Grant Funds, IDOT, and private sources. Consideration should be given to "sweat equity" provided by active neighborhood groups. Example: ~~Higher priority would be given to projects such as intersection improvements or multipurpose pathways that have significant IDOT funding.~~ Reconstruct Main Street from Elm to Lombard Street.

Size of Benefiting Population: Projects that benefit more people should have higher priority than those that benefit few. Example: Streets with higher average daily traffic should be improved before streets with lower traffic volume, e.g. Rt. 47/Country Ridge, Rt 150/Churchill Dr. and Rt 150/Commercial Dr intersection improvements. State Street and Division Street.

Reason For The Policy: Project requests consistently exceed funds available for most funding sources. Since not all proposed projects can be funded, funds must be spent in the most cost-effective manner, balancing the many priorities for use of the funds.

How the Budget Conforms with this Policy: Recommendations contained in the proposed Capital Improvement Plan are generally consistent with priorities.

V. Long-range Facility Planning

Purpose of Long-range Facility Planning: To protect the capital investment in its existing facilities, the Village shall prepare long-range facility plans, e.g. Wastewater Treatment Plant Expansion. The purpose is to assess the functional viability of those facilities and anticipate improvements that may be needed to maintain modern, efficient, safe and adequately-sized Village facilities and to extend the life of the buildings

Process: The process for developing long-range facility plans shall include, at a minimum, the following steps:

Analysis of Existing Conditions: Purpose is to determine the existing use of the facility as it relates to programs and services conducted from the premises and to identify existing limitations and problems needing to be addressed. In addition, projections shall be made of growth in existing programs and services in order to maintain existing levels of service as the community grows and changes. An attempt shall be made to identify new programs which may be implemented in the next 10 years.

Identification of Future Goals and Objectives: Based on established Board policy and direction from Village Board, goals and objectives shall be identified which establish desired standards for the facility and the programs and services conducted from the facility.

Facilities Plan: The long-range plan shall evaluate the facility over at least a ten year period based on the goals and objectives. It shall consider the impact of Village growth and development on programs and services identified above. The plan shall then assess the implications of the changes on the available space and functionality of the building design; identify alternatives and prioritize projects to address existing and future needs identified in the process. A staged facility plan will be recommended which will identify specific projects, their costs and a proposed schedule for implementation.

Design and Construction: The identified projects will be scheduled through the Capital Improvement planning process.

Prioritization: Improvement projects shall be prioritized based on the relative severity of the problem or need they are intended to address. The following types of problems and needs shall in their relative order or priority serve as a general guide:

Limitations of existing facilities which are undermining the successful delivery of services and programs to the citizens in a responsive and responsible way; in order to maintain the levels of services established by Village Board.

Lack of space to house staff and/or equipment required to implement new programs and/or services established by Village Board.

Conditions of overcrowding which reduce staff efficiency and effectiveness in performing assigned duties.

Efficient building layout and design shall be encouraged so that the utilization of existing Village facilities is maximized. Enlargement of facilities to address identified space needs shall be considered next. New construction shall be considered as a last resort.

Building improvements shall be designed to allow for future expansion, at such time as it is needed, with the lowest reconstruction costs possible.

In those cases where (a) specialized expertise is required that is not available on the Village staff, (b) neutrality is considered desirable or (c) staff resources are not available to meet the necessary time frame established by Village Board, it is considered appropriate to use outside professional services to conduct such planning effort beginning with the facilities plan.

Reason for this Policy: This policy is designed to ensure that facility improvements take place in a planned and cost effective manner.

How the Budget conforms with this Policy: The Village explores alternatives for funding major building facility improvements and expansions which are determined to be high priority according to these criteria. Though generally used for transportation system improvements, G.O. bonds may be utilized to fund such projects.

ORDINANCE NO. 10 - 5 - 02
ANNUAL BUDGET AND
APPROPRIATION ORDINANCE
OF THE
VILLAGE OF MAHOMET, ILLINOIS

An Ordinance making appropriations for the corporate purposes of the
VILLAGE OF MAHOMET, ILLINOIS, for the fiscal year commencing on the first day
May 2010 and ending April 30, 2011.

BE IT ORDAINED by the President and Board of Trustees of the
VILLAGE OF MAHOMET, ILLINOIS:

SECTION 1: That the following sums, or so much thereof as may be
authorized by law, be the same are hereby appropriated the corporate purposes of
the VILLAGE OF MAHOMET, ILLINOIS, to defray all necessary expenses and
liabilities of said VILLAGE OF MAHOMET, ILLINOIS, as hereinafter specified for the
fiscal year commencing on the first day of May, 2010 and ending April 30, 2011, to-wit:

Police Protection	855,183.00
Transportation	416,168.00
Administration	455,942.00
Parks	329,878.00
Economic Development	37,217.00
Water Operations & Maintenance	681,354.00
Waste Water Operations & Maintenance	1,033,856.00
Civil Defense (ESDA)	19,635.00
Community Center	22,806.00
Recreation	211,134.00
Motor Fuel Tax	142,643.00
IMRF	145,000.00
Tax Increment Financing	5,392,800.00
Social Security Contribution	110,000.00
Insurance	99,750.00
Water Capital Improvement	202,650.00
Waste Water Capital Improvement	127,050.00
Water Sewer Bond Fund	275,958.00
Forfeited Funds	21,000.00
W/S Bond Series B	141,750.00
General Bond Issue	72,399.00

Utility Tax Fund	359,756.00
Community Development	277,079.00
Public Works Department	141,971.00
Transfers	134,000.00
WWTP Expansion	315,000.00
Interceptor SSA	1,678.00
Cap. Equip/Vehicle Replacement	79,223.00
Transportation Capital Improvement	948,938.00
E-Pay Funds	29,400.00
Country Ridge 4	62,278.00
Country Ridge 5	248,248.00
Caro Court	72,264.00
Conway Farm Sub.1	250,897.00
Conway Farm Sub. 2	288,957.00
Conway Farm Commercial	68,317.00
Contingencies	<u>250,000.00</u>

TOTAL \$14,322,179.00

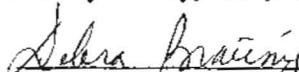
SECTION 2: Any unexpended balance of any items herein appropriated may be expended in meeting any insufficiency in any other item of appropriation made by this ordinance.

SECTION 3: The said several sums of money are hereby appropriated from monies received and to be received by the VILLAGE OF MAHOMET, ILLINOIS, from all sources.

SECTION 4: This ordinance shall take effect and be in force from and after its passage, approval and publication as provided by law.

PASSED by the Board of Trustees of the VILLAGE OF MAHOMET, ILLINOIS, this 25th day of May, A.D. 2010.

APPROVED this 25th day of May, A.D., 2010.


 DEBRA BRAUNIG
 VILLAGE PRESIDENT

ATTEST:

 VILLAGE CLERK