

**ANNUAL OPERATING BUDGET**  
**VILLAGE OF MAHOMET, ILLINOIS**  
**MAY 1, 2011 - APRIL 30, 2012**



Deb Braunig  
***Village President***

Patrick Brown  
Vicki Cook  
Bruce Colravy  
Andy Harpst  
Bill Olinger  
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

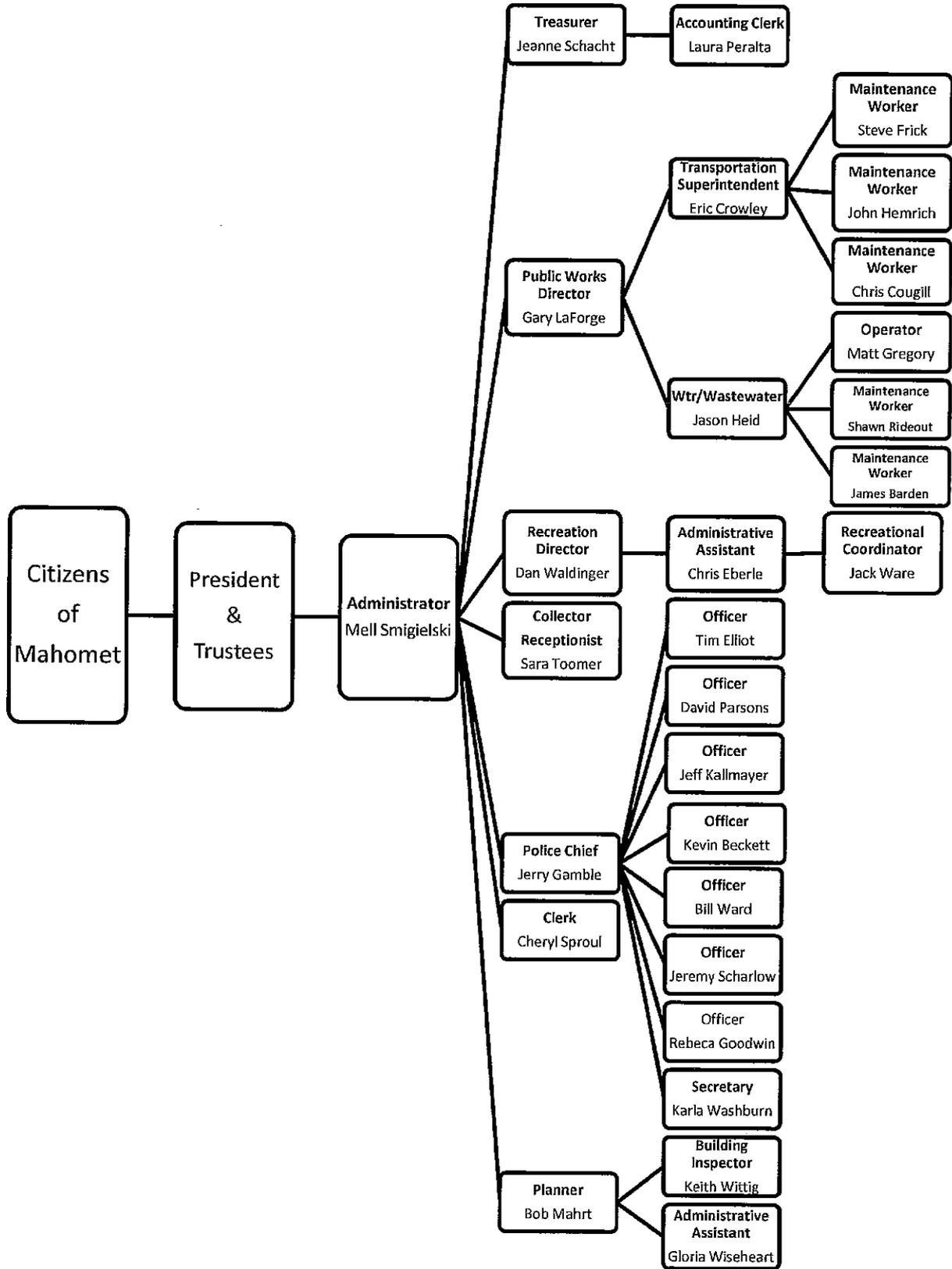
# Village of Mahomet

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# Village of Mahomet Organizational Chart



## Budget Process/Calendar

December	<p>Budget Kick Off: The budget calendar for 2011/2012 is being reviewed, and changes or key issues to address in preparation of the budget are being discussed.</p> <p>Begin Capital Improvement Program (CIP) process and planning.</p>
January	<p>Discuss and review Capital Improvement Program (CIP) with Board on Jan. 18th.</p> <p>Distributed budget worksheets to department heads to complete and return to Village Treasurer by Jan. 21st.</p> <p>Employee evaluations will begin for employees who are not under union contract.</p>
February	<p>Fine tune first draft of CIP.</p> <p>Village Treasurer enters budget data into system.</p> <p>Review water/wastewater rates and connection fees for annual increase.</p> <p>Preliminary revenue and expenditure projections for 2011/2012 are completed and distributed to department heads for review, changes and comments.</p> <p>Non-union department heads will review employee evaluations with the Village Administrator and then follow up with their employees.</p>
March	<p>Village Board is given a draft copy of the preliminary budget and budget highlights</p> <p>Recommend the necessary increases for water/wastewater fees</p>
April	<p>Departmental review of budget proposals.</p> <p>Village Administrator reviews proposed budgets with Treasurer and Department Heads.</p> <p>Village Board reviews final budget proposal.</p> <p>Financial policies distributed to department heads to see if they have any comments or changes to the current policies.</p>
May	<p>Proposed budgets are into effect.</p> <p>Treasurer updates budget reflecting changes made during review and beginning cash balances.</p> <p>Notice of budget hearing will be published in the Mahomet Citizen on May 11th, 2011.</p>

A copy of the Village's proposed Annual Appropriation Ordinance will be available for inspection on May 14, 2011.

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 24th, 2011 at 6:00 p.m. to review the Annual Appropriation Ordinance.

Village Board holds public hearing and adopts FY 2011/2012 Budget, Financial Policies and Capital Improvement Program.



# *Village of Mahomet*

503 E. Main Street - P.O. Box 259 - Mahomet, IL 61853-0259

## **Introduction:**

The Fiscal Year 2011/2012 Appropriations Ordinance or “Financial Plan” establishes the direction for all Village government programs and services for the coming fiscal year. It represents the synthesis of Board guidance and staff recommendations on how to best accomplish Village goals and respond to community needs in accordance with available resources, established policies and sound administrative practices. Review and approval of the “Financial Plan” is one of the Board’s primary roles.

Currently, staff is presenting a working budget for the Board to review and make suggestions for the upcoming fiscal year. Staff cannot easily predict what may occur, especially in relation to Income Tax revenues with the State. Currently, estimated beginning cash balances may change the status of proposed expenditures.

In the proposed budget a few new items are one-time expenditures e.g., carpeting for the Village Administration office, other proposed expenditures are recurring expenditures e.g., staffing. With a new proposed union, staff is asking for Board direction. A new union will have additional cost and financial impact on staffing and new equipment purchases, e.g., vehicles and equipment for the Transportation purchases. Staff is not proposing any additional equipment for the Transportation department due to the uncertainty of negotiations. Personnel expenditures are growing according to inflation for wages, health insurance and IMRF. Staff has projected an increase in health insurance at 15% for FY11/12. This cost could increase due to Local Government Health Plan changing their program and eliminating Health Alliance as a carrier. Staff is reviewing other options for health insurance coverage. In this document, you will find a Preliminary Budget and proposed Capital Improvements for the upcoming fiscal year.

Additional staffing is listed in the proposed budget. The new position for a Public Works Director is presented, along with a new employee to assist the Parks department in the fall, and possibly an additional part-time clerical position to provide services for the Public Works, Community Development and Administrative departments. The part-time clerical would have no additional benefit other than social security.

The Village will face some long term financial challenges with increases in health insurance cost, IMRF and future pension costs for the police department after the 2011 census. Estimated cost for police pension by the Illinois Department of Insurance is in excess of over \$1M. for unfunded accrued liabilities. The Village will need to focus on finding more effective measures

to reduce expenditures, efficiency in staffing and continue to provide quality services in the near future.

Financial policies are in place targeting guidelines for budgeting purposes. Authorized expenditures to support ongoing operations shall be less than recurring revenues anticipated for the same period. A target of recurring expenditures at 99% or recurring revenues shall be used in preparing the proposed budget. Capital Improvement funds or levied funds do not comply with this policy due to prior year's savings or tax levy requirements. According to Board direction, other funds will not comply with this policy e.g., Recreation. Fund balance contingencies of no less than 10% of expenditures excluding transfers and one time expenditures are also stated in the Financial Policies. It is recommended that the General Corporate Fund has at least \$630,000 as an ending balance for three months of operational expenses.

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

Staff is prepared to make necessary revisions upon Board review and discussions. Staff has summarized various items in the FY '11/12 budgets:

#### **01-General Corporate**

- Sales Tax has been increased to \$675,000. Last year \$600,000 was budgeted and approximately \$670,000 will be collected.
- Income Tax has been adjusted to reflect only \$30
- 0,000. With the uncertainty at this time, it is better to understate revenues rather than over estimate a revenue source.
- Real Estate Tax distribution for the General Corporate fund has increased approximately \$29,000 from last year.
- Safe Route to School grant has been recognized as a revenue source in the amount of \$24,562 and expensed in the police budget.
- \$215,000 transfer from the Utility Tax fund to help support the police operations has been scheduled for FY11/12. This is an increase of \$15,000 from the previous year.
- A \$25,000 transfer from the TIF fund for the repayment process of the \$202,860. Current balance owed after this transfer will be \$127,860
- A transfer of \$50,000 has been scheduled for the installment payment of the 2011 truck, and partial funding for a new squad car.
- The transfer for Transportation Capital Improvements has been increased to \$100,000.

#### **01-10 Police Department**

- \$8,000 roof repair.
- \$10,000 for mold remediation

- \$4,000 for Space needs assessment

#### **01-20 Transportation Department**

- \$7,500 has been budgeted for leaf collection.
- \$38,000 for tree/brush collection.
- \$20,000 additional in legal expenses for union negotiations.
- \$4,000 for space needs assessment.

#### **01-30 Administration**

- Part-time clerical position to be shared with the Public Works Department and the Community Development Department.
- \$6,000 has been requested for new carpeting for the office.
- Expansion and repair of the Administration parking lot \$25,000.
- Community survey for \$20,000 has been added
- \$4,000 for Space needs assessment.

#### **01-40 Community Development**

- \$30,000 re-allocated to FY2011/2012 for the Comprehensive Plan.
- 33% split on part-time clerical.
- \$4,000 for Space needs assessment

#### **01-45 Public Works Department**

- Staffing to hire a Public Works Director.
- 33% split on part-time clerical.
- Decreased consulting services from \$40,000 to \$5,000

#### **01-50 Economic Development**

- \$5,000 increase for an Economic Strategy Plan.

#### **01-60-ESDA**

- \$3,000 less for equipment maintenance.

#### **02-Water Operations and Maintenance**

- The Enterprise funds do reflect an increase in water rates.
- Increased legal cost due to union negotiations.
- Transfer to capital improvement is \$25,000, the same as last year..
- Bond payment remains constant for the Series A bond payment.

#### **03-Wastewater Operations and Maintenance**

- The Enterprise funds do reflect an increase in wastewater rates.
- Increased legal cost due to union negotiations.
- Transfer to WWTP expansion in the amount of \$300,000. Last year the transfer was only \$100,000 due to the needed transfer to EMISS in the amount of \$195,000.
- Transfer to capital improvement \$50,000.

#### **04-Wastewater Capital Improvements**

- Budgeted for 20 new connections for a revenue stream of \$39,000
- Capital improvement that are budgeted for include:
  - Oversizing \$15,000
  - Sewer lining \$90,000
  - Sewer lining Engineering \$10,000

#### **05-Water Capital Improvement**

- Budgeted for 20 new connections \$19,000.
- Capital improvement that are budgeted for include:
  - Oversizing \$10,000
  - South Mahomet Road water extension construction \$350,000
  - Engineering for South Mahomet Road water extension \$47,500
  - Miscellaneous engineering \$8,000

#### **06-2003A Bond Issue**

- This fund is supported by the Water and Wastewater operations in order to make the bond payment for the water treatment plant and the re-financing of the 1992 Bond Issue.

#### **09-Community Center**

- In previous years, this fund has been supported by the general fund and a transfer from the township in the amount of \$4,750. Due to the amount of cash in this fund, the economic climate, and the fact that no major renovations, other than a possible restroom remodel is not forecasted in the near future no transfers will be made this year. .
- Expensed is a \$7,000 capital improvement to the building.

#### **11-Recreation Department**

- The overall Recreation budget is less than last year. The registration fees have been decreased due to less participation, causing a reduction in expenses.
- A transfer of \$14,000 is scheduled from the General Corporate fund to help support the recreation programs.

#### **12-Parks Department**

- The Utility Tax transfer has been increased to \$80,000 from \$75,000 last year.

- A new employee wage has been added to the Parks budget for a nine month period. This employee will help Recreation with maintenance and repairs for Recreation and Parks.
- \$20,000 donations have been added as a revenue for Russell Park.
- Capital Improvements for \$140,000 has been included in this budget.
- The ending cash balance should be approximately \$200,000 to support the operational cost and new capital improvement projects for next year.

#### **16-Motor Fuel Tax**

- \$150,000 has been expensed for maintenance within the Transportation department approved by IDOT.
- \$177,132 for the State Motor Fuel Tax distribution using the new census numbers for ten months, this is based on per capita.

#### **17-IMRF and 19-Social Security**

- Main source for revenues for these funds are real estate tax.
- Expenses are higher than expected and do not conform to the financial policies. The expenses are overstated so we can levy an appropriate amount for the following year expenses.

#### **18-Police Pension Fund**

- Before the Village can levy for the Police Pension, it has to be appropriated in the annual budget.

#### **22-Insurance**

- Main source of revenue is real estate taxes.
- Expenses are higher than expected and do not conform to the financial policies. The expenses are overstated so that we can levy an appropriate amount for the following year expenses.
- \$10,000 has been added to the insurance fund to cover unemployment cost. The Village reimburses benefits in lieu of paying contributions to unemployment insurance.

#### **26-Forfeiture Fund**

- Supported by drug related fines and only specific police expenses can be taken out of this fund.
- \$13,000 has been expensed for purchases with the police department.

#### **27-Bond Issue Fund**

- This fund is supported by real estate tax in order to make the bond payment on the Main/Division street intersection improvement.
- This bond issue will be paid in full Dec.'11

### **28-Utility Tax**

- Utility Tax fund helps support the police department and parks. A \$215,000 transfer is budgeted for the general corporate account,\$80,000 is budgeted for the parks, and \$12,000 to the Vehicle Replacement fund for a new squad car..
- A bond payment is made out of this fund to pay for the remodeling of the police station.

### **33-TIF District**

- Revenue source consist of real estate tax distribution and a bond issue for infrastructure
- Expenses are for infrastructure at SmithBrooke Park.
- Reimbursement of \$25,000 to General Corporate.

### **34-Capital Equipment/Vehicle Replacement**

- Transfer from General Corporate in the amount of \$50,000.
- \$12,000 from the Utility Tax fund for a new squad car.
- Transportation department has an annual payment of \$50,000 for a 2011 truck and a \$20,000 payment for a mower. The truck and mower will be paid off in 2012.

### **35-Transportation Capital Improvement**

- Developer reimbursements of \$14,600 for the sidewalks by the library.
- Simplified Telecommunications Tax revenue has been reduced to \$200,000 due to lower receipts.
- Transfer to TCI from GC is \$100,000.
- Specific projects are listed on the CIP sheets.

### **36-Street Improvement Project**

- This project will be funded by bond proceeds backed by Real Estate Tax payments. Because the 2005 bond issue is being paid of in Dec. '11 the Village can request levy funding for a specific project.
- The bond proceeds can only be ½ of 1% of the total EAV and only \$68,152 annual payment

### **37-Wastewater Treatment Plant Expansion**

- Bond issue for \$12M
- Engineering, legal and capital improvements for \$6.9M

### **39-2003B Bond Issue**

- This fund is supported by the Wastewater operations in order to make the bond payment for the East Mahomet Interceptor Sanitary Sewer Bond Issue

**Bond Default accounts will be expensed or refunded, e.g., Country Ridge 4 and 5,  
Conway Farms Accounts**

Conclusion

The 2011/2012 Village budget is prepared conservatively. With the economic outlook, the Village must position itself to better respond to fluctuations that will undoubtedly occur in the future. Staff proposes to do this by continually evaluating revenues and expenditures.

Prepared by:

Jeanne Schacht  
Village Treasurer/Personnel Director

Reviewed by:

Mell Smigielski  
Village Administrator

## REVENUE OVERVIEW

The principal revenue sources for fiscal year 2012 are ad valorem taxes on real property located within the Village, the Village's portion of the State sales tax on retail sales as well as the sale of water (and sewer use fees associated with those sales), bond proceeds for capital projects, the Village's share of State Income tax and other significant sources. This section describes the major revenue sources for each fund and includes a discussion of the trends and significant events, if any affecting these sources.

### GENERAL FUND

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

#### PROPERTY TAXES

The Village's 2011 tax year levy for the General Fund includes funding for operations. Tax caps have a significant impact on the amount levied compared to what is actually received. Because of tax caps, out levy can not be increased more than 5% of the CPI, whichever is less. Below is the amount of the current years tax levy as well as the amount we received.

Fund	Capped Rate	
	Levied	Extended
General	632,188	485,844
Police Protection	216,750	166,405
Fire Protection	50,000	38,368
Bond	67,964	68,015
IMRF	135,000	103,621
Audit	12,500	9,592
Street & Bridge	144,500	65,254
Park	108,375	83,275
Liability Insurance	98,500	75,718
Social Security	110,000	84,438
ESDA	1,666	1,308
	1,577,443	1,181,837

Entity	Tax Rate	Percent
school	4.3180	57.57%
county	0.7487	9.98%
fire	0.3382	4.51%
library	0.2852	3.80%
township	0.1162	1.55%
Rd & Br	0.1697	2.26%
Perm Rd	0.1423	1.90%
Parkland	0.5082	6.78%
Forest	0.0790	1.05%
Village	0.7943	10.59%
	7.4998	100.00%

Current Assessed Valuation 3/28/11 report from County

1,919,169	1.32%	Farm
14,239,057	9.80%	Commercial
129,101,559	88.83%	Residential
71,896	0.05%	Railroad
<u>145,331,681</u>	100.00%	

3,998,120	New Construction
3,424,850	New TIF
642,550	

## Sales Tax

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

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

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

### Breakdown of tax rates

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

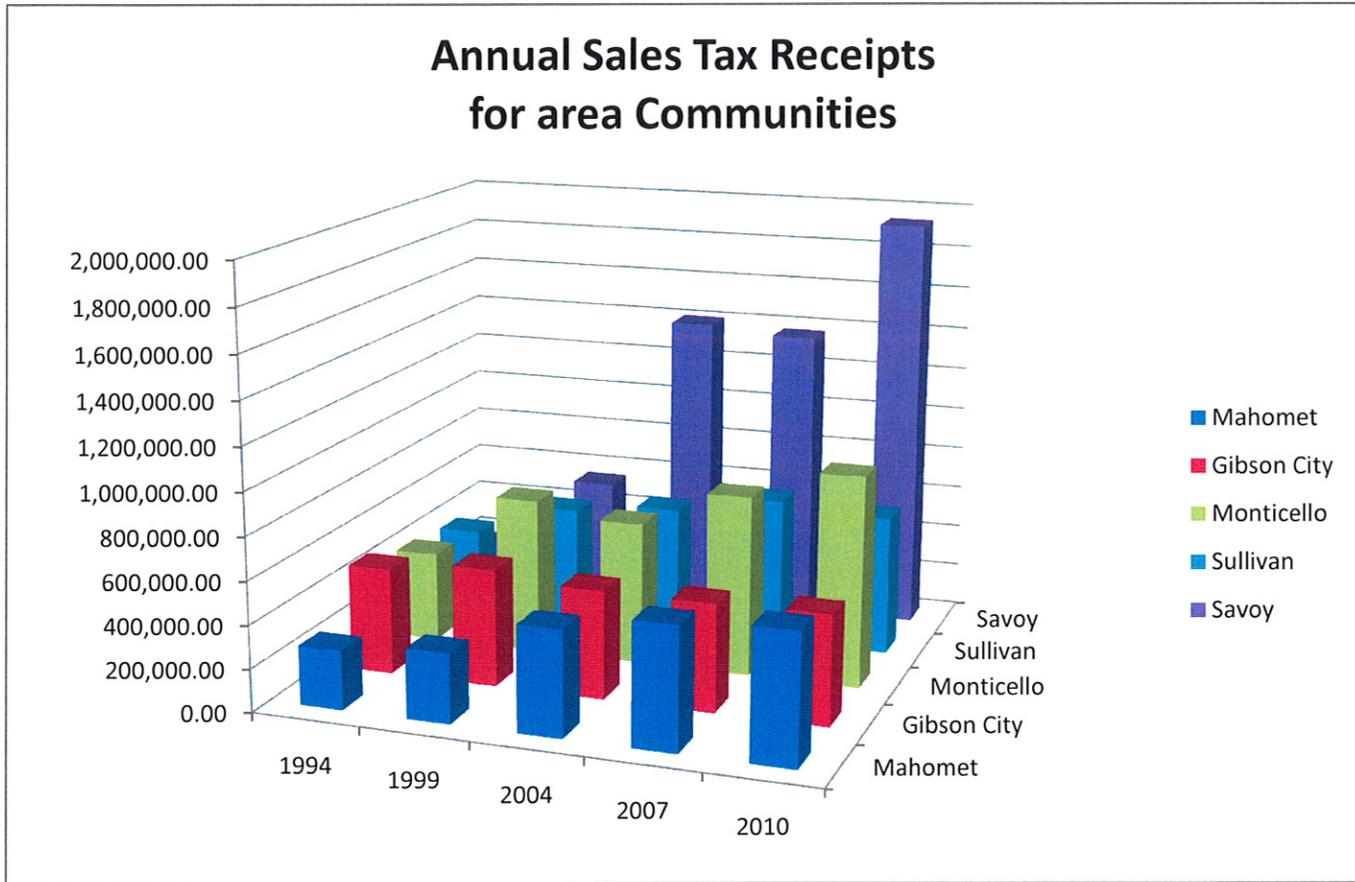
### Other local tax rates:

Savoy	U - C
6.25%	6.25% Basic Rate
1.00%	1.00% School Tax
0.25%	0.25% County Public Safety
0.50%	0.00% Non-Home Rule Sales Tax
0.00%	1.25% Home Rule Tax
<u>8.00%</u>	8.75% Total Sales Tax Rate

A \$200.00 item purchased will cost a total of:

Mahomet	Savoy	U - C
200.00	200.00	200.00
2.00	16.00	17.50
<u>202.00</u>	216.00	217.50
		Total Cost

Here's a look at some historic sales tax receipts for Mahomet and others:



#### Annual Sales Tax Receipts

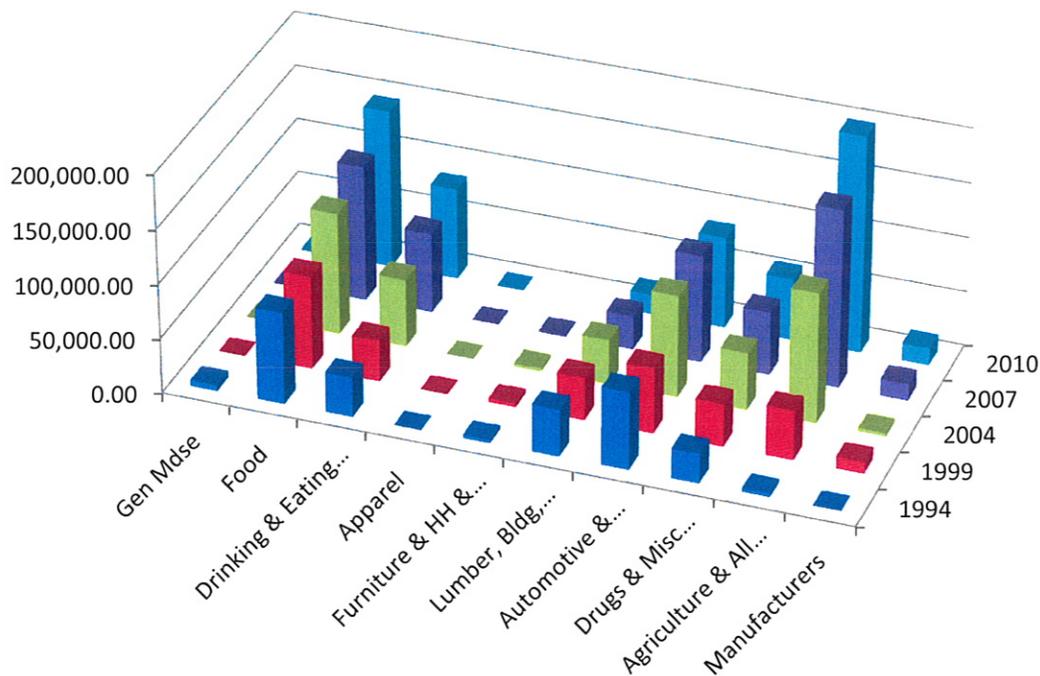
	1994	1999	2004	2007	2010	
Mahomet	275,353.25	322,340.13	490,048.76	566,369.49	601,127.69	118.31%
Gibson City	495,431.10	546,043.91	504,693.55	501,645.72	509,855.05	2.91%
Monticello	421,879.35	729,641.53	668,001.17	841,708.75	984,165.27	133.28%
Sullivan	390,624.96	546,640.82	596,081.17	688,830.00	652,931.97	67.15%
Savoy	175,364.61	548,596.19	1,402,257.46	1,369,429.09	1,937,687.67	1004.95%

#### Number of Taxpayers

	1994	1999	2004	2007	2010	
Mahomet	283	185	187	229	193	-31.80%
Savoy	132	121	155	196	171	29.55%
Gibson City	246	199	178	166	153	-37.80%
Sullivan	249	227	221	230	187	-24.90%
Monticello	284	234	223	266	218	-23.24%

The chart below shows the annual sales tax by category

### Mahomet Annual Sales Tax by Category



	1994	1999	2004	2007	2010	
Mahomet						
1	5,885.91	0.00	0.00	0.00	0.00	-100.00%
2	84,339.69	85,555.17	112,355.23	124,326.46	145,256.59	72.23%
3	36,653.57	38,088.02	62,607.36	73,715.80	83,941.80	129.01%
4	46.87	0.00	0.00	0.00	382.57	716.24%
5	3,206.58	3,786.55	3,245.74	1,420.33		-100.00%
6	43,022.98	39,216.01	41,403.19	31,136.96	18,228.40	-57.63%
7	71,229.82	59,991.96	93,842.18	98,358.95	83,839.64	17.70%
8	27,410.19	39,470.71	53,109.90	57,861.14	57,108.87	108.35%
9	3,306.57	45,360.40	119,537.38	163,221.97	199,101.11	5921.38%
10	251.07	10,839.93	3,589.76	15,430.82	16,050.33	6292.77%
	275,353.25	322,308.75	489,690.74	565,472.43	604,127.69	119.40%

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

# Illinois State Income Tax

**STATE INCOME TAX** - The Village receives a portion of the 3.0% State income tax on individuals and 4.8% tax on corporations. 10% of income taxes are shared and distributed to local governments and is determined on a per capita basis and is dependent on the overall condition of the State's economy. The municipal share of State income tax is controlled by the state legislature and is subject to change at any time.

## **New Tax Rates:**

The legislation includes a number of increased tax rates:

In 2011 - 2014, the individual tax rate increases from 3% to 5%; and the corporate rate increases from 4.8% to 7%.

In 2015 - 2024, the individual rate is 3.75%, and the corporate rate is 5.25%; and

In 2025 and thereafter, the individual rate is 3.25%, and the corporate rate is 4.8%.

The legislation does not provide municipalities with any share of the increased taxes.

## **LGDF Distributions:**

From February, 2011 through January, 2015, the distribution is 6% of the net revenue received from the 5% individual rate and 6.86% of the net revenue received from the 7% corporate rate;

From February, 2015 through January, 2025, the distribution is 8% of the net revenue received from the 3.75% individual rate and 9.14% of the net revenue received from the 5.25% corporate rate; and

From February 2025 and thereafter, the distribution is 9.23% of the net revenue received from 3.25% individual rate and 10% of the net revenue received from the 4.8% corporate rate.

A potential problem is that this distribution scheme fails to account for a situation where the income tax rates could be reduced by State spending limits. The legislation attempts to maintain the status quo for LGDF distributions. It gives municipalities a lower distribution percentage of a higher tax rate in an effort to maintain the same level of funding. The legislation also provides for a mechanism for the tax rates to revert to current levels if the State overspends, but it does not provide for a mechanism to restore the LGDF distributions to their current levels. Therefore, if the tax rates fall due to the State's overspending, then municipalities will have a lower distribution percentage of a lower tax rate. For example, if the individual tax rate reverts to 3%, then instead of receiving 10% of the 3% rate (under the status quo), municipalities would receive only 6% of the 3% rate. In that case, municipalities will lose out on LGDF money.

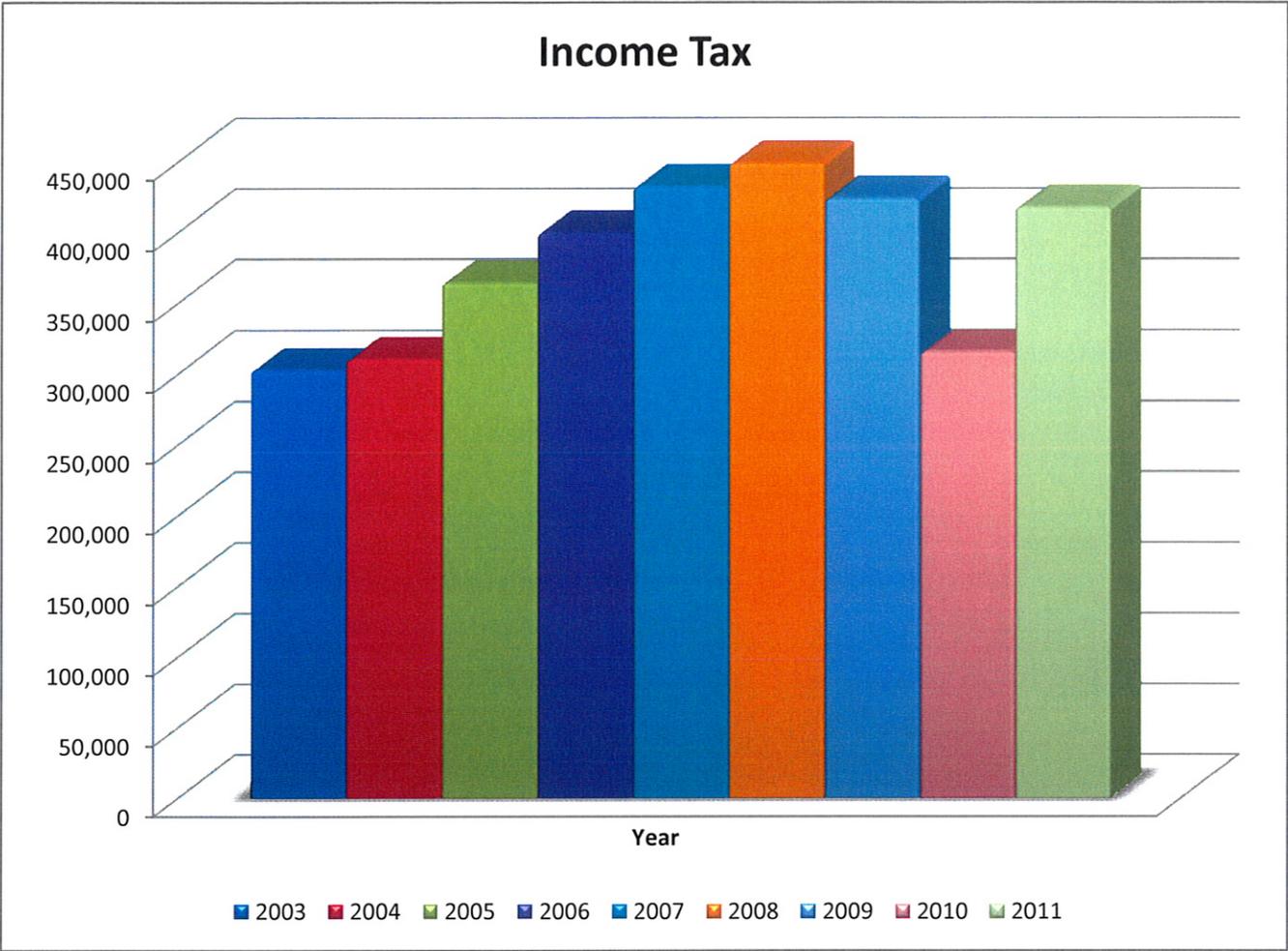
## **ESTIMATED FUTURE REVENUES LOST TO LOCAL GOVERNMENT**

When legislation was approved to raise the income tax without providing local government with a share of the increase, there was a significant loss of revenue growth for municipalities and counties.

The IML has estimated the opportunity loss for the first four years when the Illinois income tax has been increased from 3% to 5% on individuals and 4.8% to 7% on corporations. Over the next four years the IML estimates that local governments would have received \$220 more per capita or a total of \$2.9 billion more for all municipalities and counties if the 10% local share had been retained.

Next year we forecast that \$80 per person will be distributed to municipalities. The IML has used a growth projection of 2.5% per year for the following three years to \$82, then \$84, and then \$86 per capita. If municipalities and counties had received their historic 10% local share, municipalities and counties would have received more than \$50 per person in additional revenue in the coming year and in each of the following three years.

# Income Tax

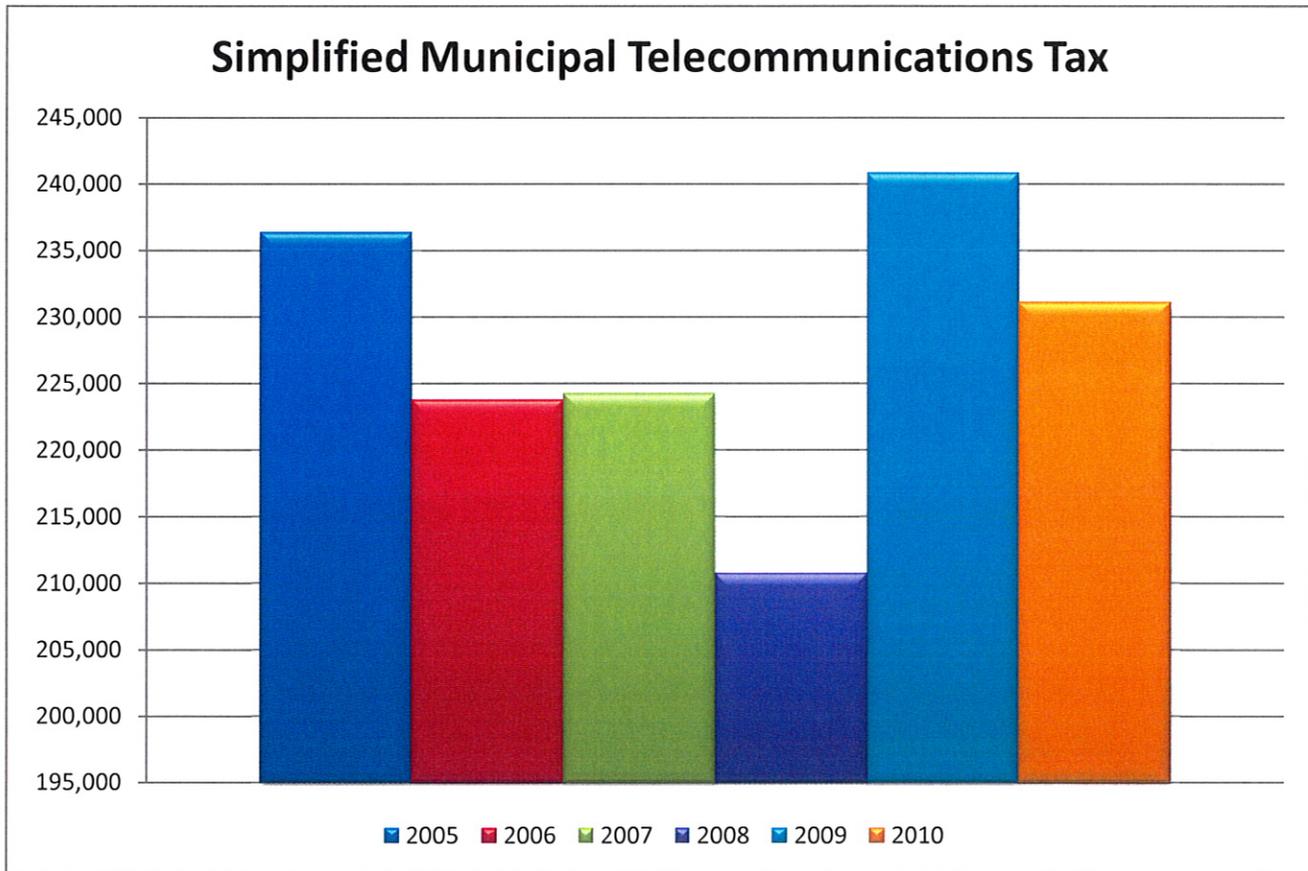


2003	302,225
2004	309,946
2005	363,943
2006	399,314
2007	431,667
2008	448,530
2009	423,573
2010	315,134
2011	417,321

# Simplified Municipal Telecommunications Tax

**SIMPLIFIED MUNICIPAL TELECOMMUNICATIONS TAX** - The Village levies a 6% (State gets 7%) tax on all telecommunications activity. Telecommunications includes messages or information transmitted through use of local, toll, and wide area telephone service, private line services, channel services, telegraph services, teletypewriter, computer exchange services, cellular mobile telecommunications service, specialized mobile radio, stationary two-way radio, paging service, or any other form of mobile and portable one-way or two-way communications, or any other transmission of messages or information by electronic or similar means, between or among points by wire, cable, fiber optics, laser, microwave, radio, satellite, or similar facilities.

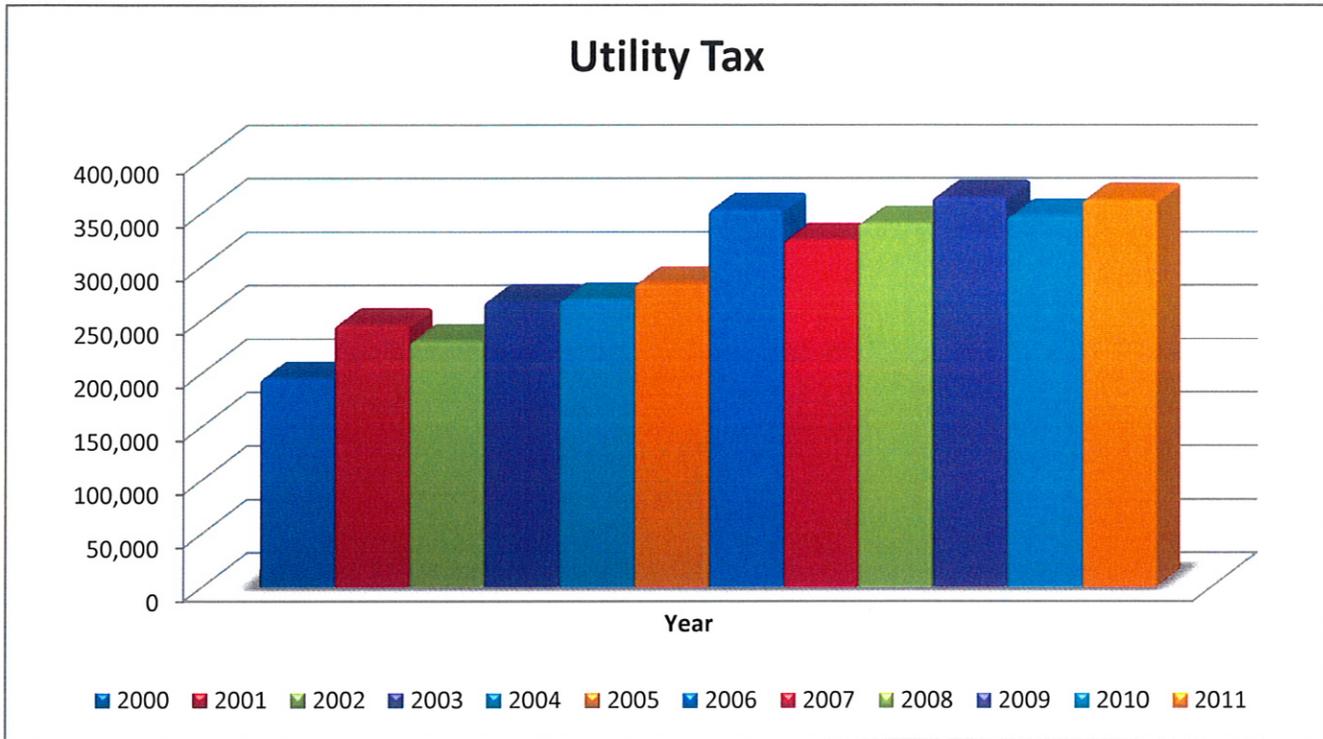
Beginning in January 2003, the State Department of Revenue began collecting this tax on behalf of all municipalities and remitting payment monthly. This has greatly simplified the process of collecting and tracking this revenue. In recent years, telecommunications tax receipts have declined because many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



2005	236,325
2006	223,770
2007	224,189
2008	210,724
2009	240,803
2010	231,103

**UTILITY TAX**

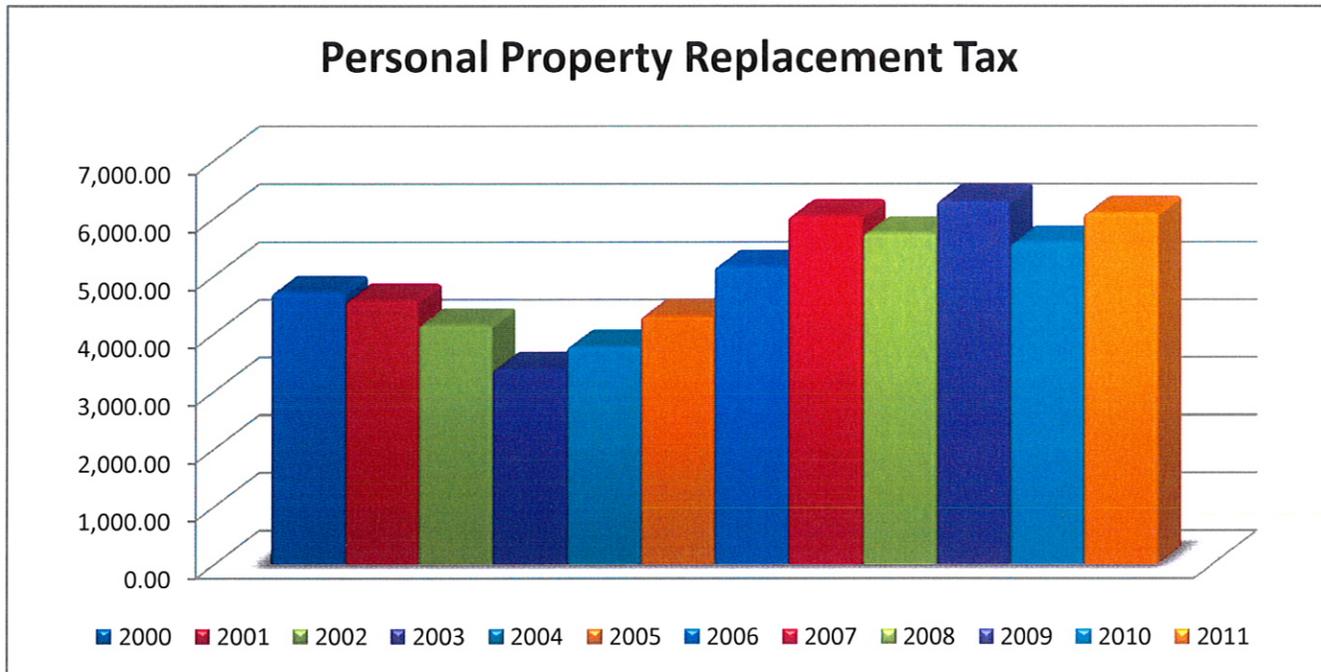
The Village levies a 5% tax on electrical and gas service. The tax is used to fund capital improvements and...



2000	194,319
2001	244,614
2002	229,641
2003	266,618
2004	268,301
2005	283,183
2006	352,626
2007	324,312
2008	339,707
2009	364,082
2010	346,425
2011	361,632

## INTERGOVERNMENTAL REVENUE

The Village receives Personal Property Replacement Tax (PPRT) and Local Use Tax from the State of Illinois. PPRT is a tax imposed by the General Assembly to replace revenue lost by units of local government as a result of the abolition of ad valorem personal property taxes several years ago. Local Use Tax is a tax imposed on the privilege of using, in Illinois, any item of tangible personal property (e.g. vehicles, boats, aircraft) that is purchased outside the State at retail and then registered in Illinois or is sold by a retailer outside of Illinois and then shipped to Illinois residents and businesses (e.g. office supplies, clothing, etc). The tax is collected by the State of Illinois and with a few exception, is remitted to each municipality based on population. Revenue estimates are based on projections provided by the Illinois Municipal League and the State of Illinois Department of Revenue.

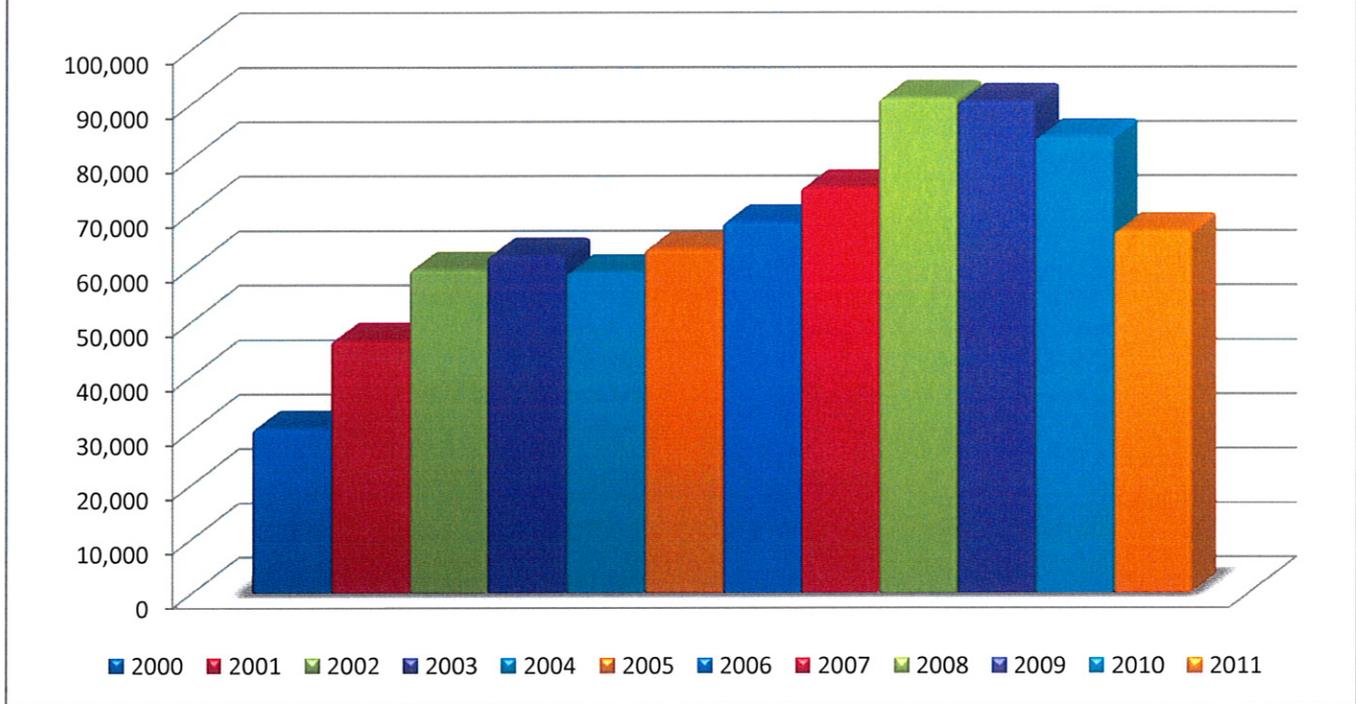


2000	4,704.82
2001	4,564.62
2002	4,149.45
2003	3,383.24
2004	3,766.83
2005	4,293.26
2006	5,150.46
2007	6,019.51
2008	5,721.32
2009	6,286.00
2010	5,565.00
2011	6,076.00

**PERMITS, LICENSES, INSPECTION FEES**  
licenses, building permits and business licenses.

This revenue source includes

**Permits and Fees**

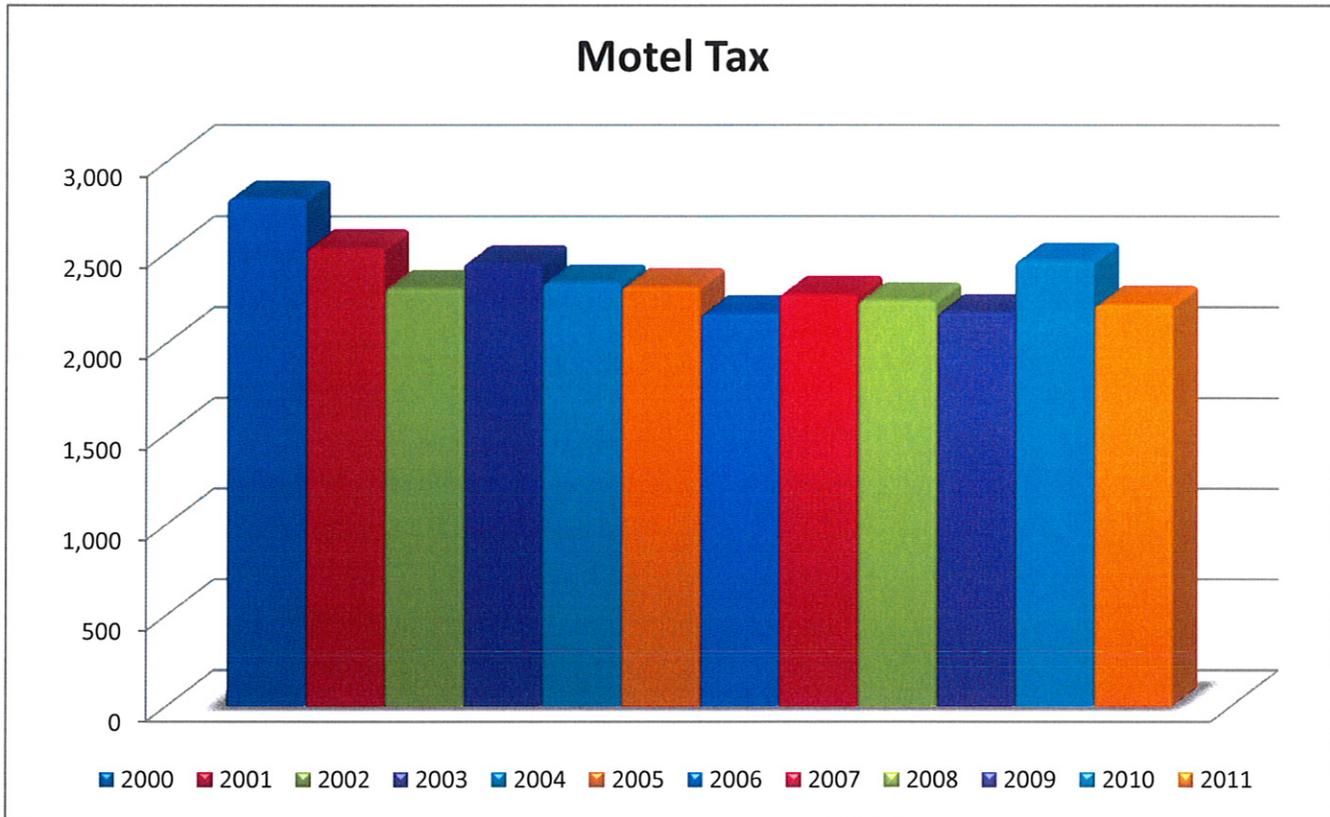


2000	30,239
2001	46,295
2002	59,397
2003	61,938
2004	58,891
2005	63,108
2006	68,009
2007	74,334
2008	90,759
2009	90,197
2010	83,748
2011	66,432

**HOTEL/MOTEL OPERATORS OCCUPATION TAX**

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

The Village implemented a 5%



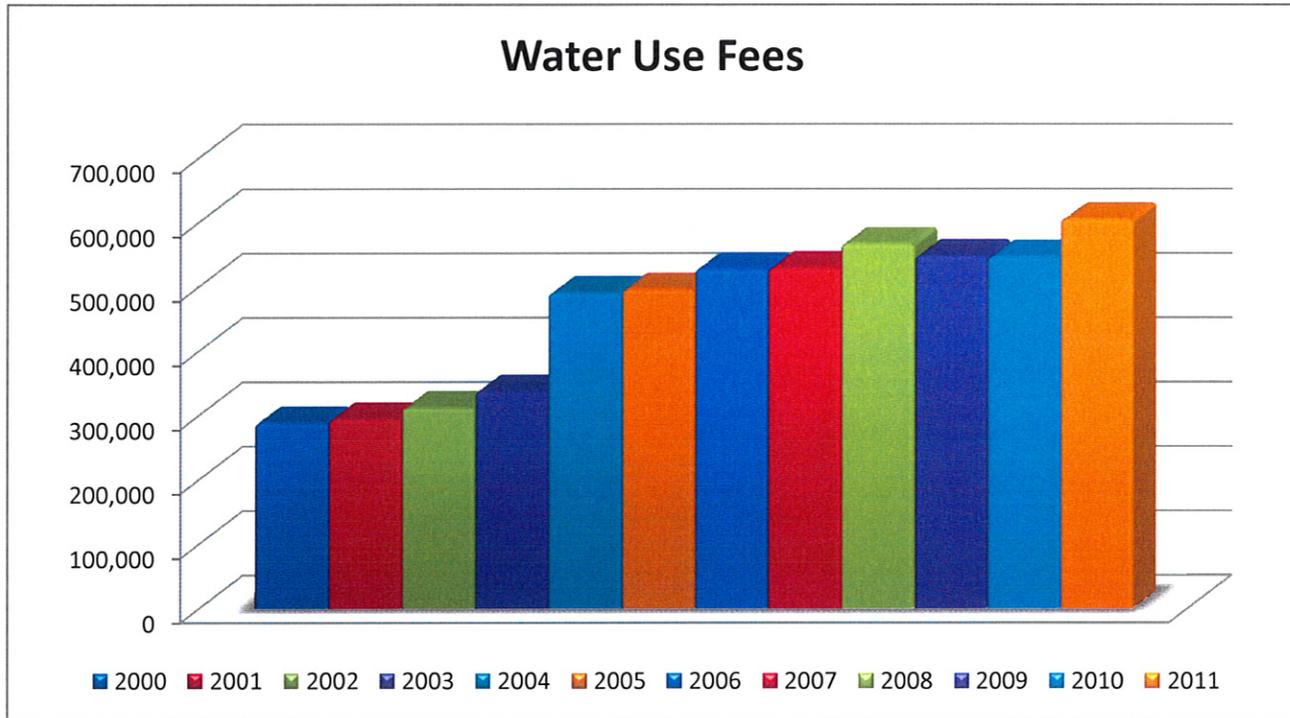
2000	2,794
2001	2,524
2002	2,303
2003	2,439
2004	2,335
2005	2,312
2006	2,163
2007	2,268
2008	2,235
2009	2,171
2010	2,452
2011	2,213

**INVESTMENT INCOME**

The Village Treasurer is directed by State statute to invest idle funds in order to offset revenue requirements. The treasurer invests in federally insured certificates of deposit, US government agencies, and US Treasury securities.

The water fund is a proprietary fund and is responsible for the direct operation and maintenance of the water supply system. Water is produced by..

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



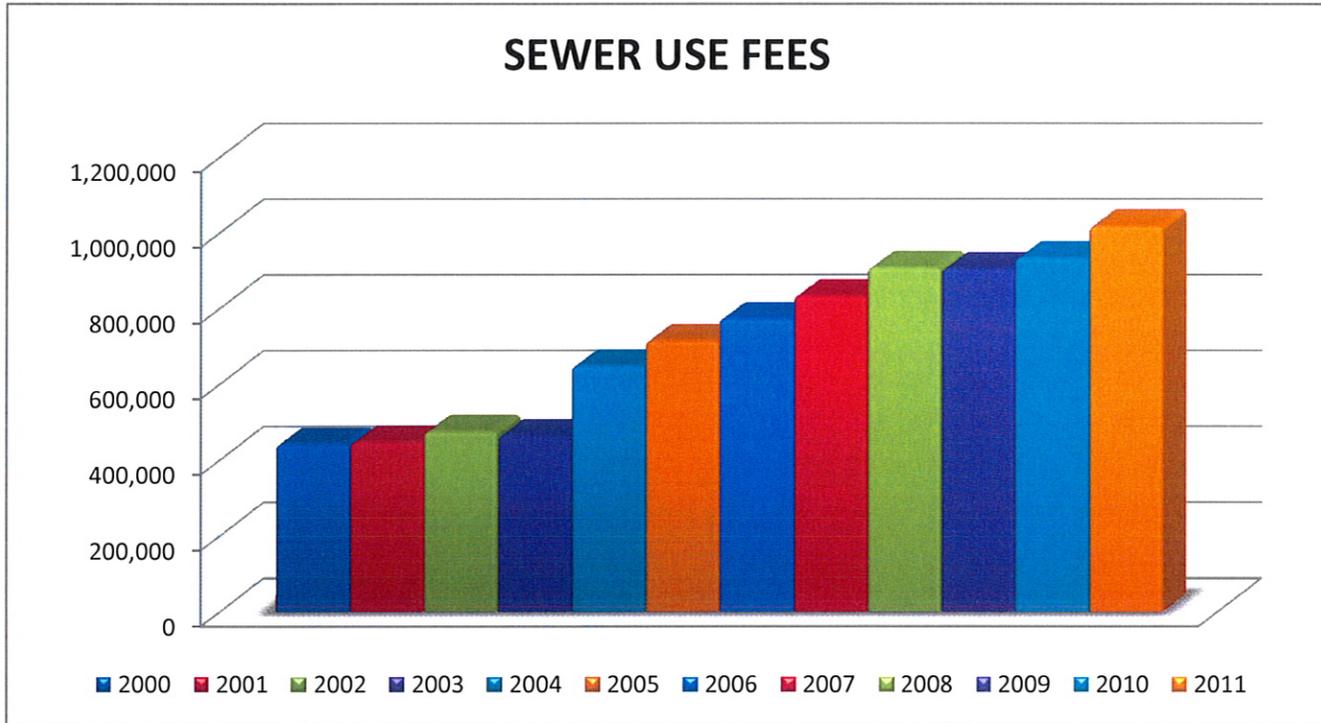
2000	288,038
2001	293,991
2002	311,712
2003	337,191
2004	489,928
2005	495,634
2006	526,639
2007	528,330
2008	566,656
2009	547,364
2010	545,811
2011	603,991

# SEWER FUND

The sewer fund is a proprietary fund and is responsible for the direct operation and maintenance of the wastewater treatment plan and the supply system. Sewage is treated by..

## SEWER USE FEES

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



2000	440,828
2001	446,576
2002	474,348
2003	464,450
2004	647,051
2005	713,968
2006	772,110
2007	831,216
2008	906,285
2009	903,739
2010	932,190
2011	1,016,008

## MOTOR FUEL TAX FUND

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

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

1 gallon @ \$4	15 Gallons	15 Gallons per week for a year
4.000	60.000	3,120.000
<u>0.190 Illinois Motor Fuel Tax (.19 cpg)</u>	<u>2.850</u>	<u>148.200</u>
3.810	57.150	2,971.800
<u>0.184 Federal Fuel Tax (.184 cpg)</u>	<u>2.760</u>	<u>143.520</u>
3.626	54.390	2,828.280
<u>0.170 State 5% Sales Tax</u>	<u>2.546</u>	<u>132.410</u>
3.456	51.844	2,695.870
<u>0.008 County .25 % Sales Tax</u>	<u>0.127</u>	<u>6.621</u>
3.448	51.716	2,689.249
<u>0.008 County Safety .25% Sales Tax</u>	<u>0.127</u>	<u>6.621</u>
3.439	51.589	2,682.629
<u>0.034 Village 1% Sales Tax</u>	<u>0.509</u>	<u>26.482</u>
3.405	51.080	2,656.147
<u>0.034 County School Facility 1% Tax</u>	<u>0.509</u>	<u>26.482</u>
3.371	50.570	2,629.665
<u>0.010 Underground Tank .3% Tax</u>	<u>0.153</u>	<u>7.945</u>
3.361	50.418	2,621.720

## Summary by Fund

Transfers Included

### Revenue

	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	2012 Budget Proposed
01 General Fund	2,126,550	2,076,840	2,335,953	2,194,993	2,193,017	2,390,077	2,386,894
02 Water Operations & Maintenance	625,150	600,432	602,500	590,702	602,750	647,938	658,525
03 Sewer Operations & Maintenance	966,100	906,876	952,000	934,673	991,200	1,018,955	1,141,400
04 Sewer Capital Improvement	205,625	117,278	61,175	75,408	123,350	126,444	95,500
05 Water Capital Improvement	208,500	207,897	169,275	167,088	92,000	62,589	86,000
06 Water & Sewer Bond	222,000	218,913	217,500	217,125	235,000	234,964	234,950
07 Country Ridge 5						212	100
08 Country Ridge 4						213	100
09 Community Center	11,800	11,719	11,350	11,487	2,375	2,379	2,175
11 Recreation	184,000	167,123	187,500	176,321	193,150	185,386	185,670
12 Park	678,500	631,648	260,875	260,493	196,450	198,262	200,788
16 Motor Fuel Tax	158,500	153,600	125,500	126,229	125,100	152,081	180,932
17 IMRF	111,500	107,262	98,030	96,172	97,625	97,837	123,260
18 Police Pension	0	0	0	0	0	10,089	70
19 Social Security	90,500	91,690	90,100	89,374	97,625	86,600	94,165
22 Insurance	69,100	64,453	71,100	71,552	75,800	65,974	85,450
26 Forfeited Funds	1,050	1,597	1,588	20,786	2,050	1,458	1,550
27 Bond Issue	68,150	68,523	67,950	67,707	68,280	68,067	68,140
28 Utility Tax	320,300	365,717	350,500	348,078	346,000	362,231	355,550
33 TIF	674,000	597,361	1,921,000	840,829	5,177,445	992,565	5,228,420
34 Capital Equip/Vehicle Replacement	116,000	112,872	151,600	133,557	75,550	66,945	74,730
35 Transportation Capital Improv.	1,012,933	564,971	933,000	848,104	650,450	542,603	331,900
36 Street Improvement Bond Issue	0	0	0	0	0	0	727,150
37 WWTP Expansion	25,000	38,671	9,110,000	113,984	304,000	318,431	12,310,000
38 Interceptor Sanitary Sewer	373,534	349,007	215,314	230,384	0	0	0
39 Water/Sewer Bond	118,000	115,411	114,675	114,539	115,100	115,051	115,100
40 E-Pay	20,030	16,944	25,010	22,256	28,003	20,001	28,003
41 Caro Court						191	20
42 Conway Farm 1						998	500
43 Conway Farm 2						1,157	600
44 Conway Commercial						265	100
	<b>8,386,822</b>	<b>7,586,805</b>	<b>18,073,495</b>	<b>7,751,841</b>	<b>11,792,320</b>	<b>7,769,963</b>	<b>24,717,742</b>

### Expense

01 General Fund	2,176,135	2,018,124	2,422,390	2,197,683	2,232,680	2,038,834	2,567,753
02 Water Operations & Maintenance	681,900	662,196	631,350	578,498	648,909	589,478	673,730
03 Sewer Operations & Maintenance	1,029,670	941,648	927,450	881,653	984,625	915,506	987,180
04 Sewer Capital Improvement	437,000	322,413	212,000	140,188	121,000	23,256	116,000
05 Water Capital Improvement	237,000	132,178	295,000	136,676	193,000	63,190	436,500
06 Water & Sewer Bond	262,000	261,699	263,000	262,467	262,817	262,817	262,615
07 Country Ridge 5						21,167	224,279
08 Country Ridge 4						22,795	39,696
09 Community Center	30,725	10,555	31,530	10,832	21,720	11,852	18,985
11 Recreation	192,960	163,964	196,945	167,136	201,080	177,205	197,450
12 Park	835,985	557,806	408,325	220,793	313,169	173,569	324,173
16 Motor Fuel Tax	529,500	324,154	250,700	261,995	130,000	65,477	155,850
17 IMRF	150,000	98,186	157,000	119,285	136,200	100,209	158,000
18 Police Pension	0	0	0	0	0	0	150,000
19 Social Security	95,500	75,761	99,200	85,691	103,600	82,404	114,500
22 Insurance	80,500	63,226	87,900	69,153	95,000	72,164	98,050
26 Forfeited Funds	2,750	3,356	1,550	2,662	20,000	6,727	13,000
27 Bond Issue	68,100	68,044	68,405	68,405	68,951	68,951	68,952
28 Utility Tax	403,622	403,620	439,590	434,861	342,625	341,523	361,472
33 TIF	784,300	523,851	1,991,000	968,396	5,065,000	932,430	4,996,700
34 Capital Equip/Vehicle Replacement	189,850	168,807	173,500	126,207	75,450	81,032	105,450
35 Transportation Capital Improv.	1,707,000	467,030	1,560,000	1,001,133	905,900	731,030	661,500
36 Street Improvement Bond Issue	0	0	0	0	0	0	727,150
37 WWTP Expansion	1,200,000	255,162	5,110,000	382,111	300,000	454,224	5,402,000
38 Interceptor Sanitary Sewer	1,400,230	1,330,260	260,757	274,234	0	0	0
39 Water/Sewer Bond	140,700	140,639	137,675	137,889	135,000	134,964	131,800
40 E-Pay	20,000	16,940	25,000	22,255	28,003	20,000	28,000
41 Caro Court						68,748	3,577
42 Conway Farm 1						14,027	237,868
43 Conway Farm 2						9,152	281,062
44 Conway Commercial						5,124	63,308
	<b>12,655,427</b>	<b>9,009,621</b>	<b>15,750,267</b>	<b>8,550,203</b>	<b>12,384,729</b>	<b>7,487,855</b>	<b>19,606,600</b>
Revenue Over (Under) Expense	(4,268,605)	(1,422,815)	2,323,228	(798,362)	(592,409)	282,108	5,111,142

### Transfers

## Fund Balances

### General Fund

#### Fund # 01

Beginning Balance 05/01/2010	507,481
Revenue - 2011	2,390,077
Expense - 2011	<u>2,038,834</u>
Ending Balance 04/30/2011	858,724

Beginning Balance 05/01/2011	858,724
Revenue - 2012	2,386,894
Expense - 2012	<u>2,567,753</u>
Ending Balance 04/30/2012	677,865

### Community Center Fund

#### Fund # 09

Beginning Balance 05/01/2010	28,345
Revenue - 2011	2,379
Expense - 2011	<u>11,852</u>
Ending Balance 04/30/2011	18,872

Beginning Balance 05/01/2011	18,872
Revenue - 2012	2,175
Expense - 2012	<u>18,985</u>
Ending Balance 04/30/2012	2,062

### IMRF Fund

#### Fund # 17

Beginning Balance 05/01/2010	37,325
Revenue - 2011	97,837
Expense - 2011	<u>100,209</u>
Ending Balance 04/30/2011	34,953

Beginning Balance 05/01/2011	34,953
Revenue - 2012	123,260
Expense - 2012	<u>158,000</u>
Ending Balance 04/30/2012	213

Social Security Fund  
Fund # 19

Beginning Balance 05/01/2010	17,110
Revenue - 2011	86,600
Expense - 2011	<u>82,404</u>
Ending Balance 04/30/2011	21,306

Beginning Balance 05/01/2011	21,306
Revenue - 2012	94,165
Expense - 2012	<u>114,500</u>
Ending Balance 04/30/2012	971

Insurance Fund  
Fund # 22

Beginning Balance 05/01/2010	19,220
Revenue - 2011	65,974
Expense - 2011	<u>72,164</u>
Ending Balance 04/30/2011	13,030

Beginning Balance 05/01/2011	13,030
Revenue - 2012	85,450
Expense - 2012	<u>98,050</u>
Ending Balance 04/30/2012	430

Forfeited Funds Fund  
Fund # 26

Beginning Balance 05/01/2010	18,236
Revenue - 2011	1,458
Expense - 2011	<u>6,727</u>
Ending Balance 04/30/2011	12,967

Beginning Balance 05/01/2011	12,967
Revenue - 2012	1,550
Expense - 2012	<u>13,000</u>
Ending Balance 04/30/2012	1,517

Bond Issue Fund  
Fund # 27

Beginning Balance 05/01/2010	16,756
Revenue - 2011	68,067
Expense - 2011	<u>68,951</u>
Ending Balance 04/30/2011	15,872

Beginning Balance 05/01/2011	15,872
Revenue - 2012	68,140
Expense - 2012	<u>68,952</u>
Ending Balance 04/30/2012	15,060

Utility Tax Fund  
Fund # 28

Beginning Balance 05/01/2010	43,972
Revenue - 2011	362,231
Expense - 2011	<u>341,523</u>
Ending Balance 04/30/2011	64,680

Beginning Balance 05/01/2011	64,680
Revenue - 2012	355,550
Expense - 2012	<u>361,472</u>
Ending Balance 04/30/2012	58,758

TIF Fund  
Fund # 33

Beginning Balance 05/01/2010	101,005
Revenue - 2011	992,565
Expense - 2011	<u>932,430</u>
Ending Balance 04/30/2011	161,140

Beginning Balance 05/01/2011	161,140
Revenue - 2012	5,228,420
Expense - 2012	<u>4,996,700</u>
Ending Balance 04/30/2012	392,860

Capital Equipment/Vehicle Replacement Fund  
Fund # 34

Beginning Balance 05/01/2010	208,881
Revenue - 2011	66,945
Expense - 2011	<u>81,032</u>
Ending Balance 04/30/2011	194,794

Beginning Balance 05/01/2011	194,794
Revenue - 2012	74,730
Expense - 2012	<u>105,450</u>
Ending Balance 04/30/2012	164,074

E-Pay Fund

Fund # 40

Beginning Balance 05/01/2010	9
Revenue - 2011	20,001
Expense - 2011	<u>20,000</u>
Ending Balance 04/30/2011	10

Beginning Balance 05/01/2011	10
Revenue - 2012	28,003
Expense - 2012	<u>28,000</u>
Ending Balance 04/30/2012	13

Transportation System Capital Improvements Fund  
Fund # 35

Beginning Balance 05/01/2010	868,050
Revenue - 2011	542,603
Expense - 2011	<u>731,030</u>
Ending Balance 04/30/2011	679,623

Beginning Balance 05/01/2011	679,623
Revenue - 2012	331,900
Expense - 2012	<u>661,500</u>
Ending Balance 04/30/2012	350,023

Motor Fuel Tax Fund  
Fund # 16

Beginning Balance 05/01/2010	184,195
Revenue - 2011	152,081
Expense - 2011	<u>65,477</u>
Ending Balance 04/30/2011	270,799

Beginning Balance 05/01/2011	270,799
Revenue - 2012	180,932
Expense - 2012	<u>155,850</u>
Ending Balance 04/30/2012	295,881

Water Operation & Maintenance Fund  
Fund # 02

Beginning Balance 05/01/2010	96,327
Revenue - 2011	647,938
Expense - 2011	<u>589,478</u>
Ending Balance 04/30/2011	154,787

Beginning Balance 05/01/2011	154,787
Revenue - 2012	658,525
Expense - 2012	<u>673,730</u>
Ending Balance 04/30/2012	139,582

Water Capital Improvement Fund  
Fund # 05

Beginning Balance 05/01/2010	391,085
Revenue - 2011	62,589
Expense - 2011	<u>63,190</u>
Ending Balance 04/30/2011	390,484

Beginning Balance 05/01/2011	390,484
Revenue - 2012	86,000
Expense - 2012	<u>436,500</u>
Ending Balance 04/30/2012	39,984

Water/Sewer Bond Fund  
Fund # 06

Beginning Balance 05/01/2010	315,641
Revenue - 2011	234,964
Expense - 2011	<u>262,817</u>
Ending Balance 04/30/2011	287,788

Beginning Balance 05/01/2011	287,788
Revenue - 2012	234,950
Expense - 2012	<u>262,615</u>
Ending Balance 04/30/2012	260,123

Sewer Operation & Maintenance Fund  
Fund # 03

Beginning Balance 05/01/2010	113,970
Revenue - 2011	1,018,955
Expense - 2011	<u>915,506</u>
Ending Balance 04/30/2011	217,419

Beginning Balance 05/01/2011	217,419
Revenue - 2012	1,141,400
Expense - 2012	<u>987,180</u>
Ending Balance 04/30/2012	371,639

Sewer Capital Improvement Fund  
Fund # 04

Beginning Balance 05/01/2010	132,607
Revenue - 2011	126,444
Expense - 2011	<u>23,256</u>
Ending Balance 04/30/2011	235,795

Beginning Balance 05/01/2011	235,795
Revenue - 2012	95,500
Expense - 2012	<u>116,000</u>
Ending Balance 04/30/2012	215,295

Wastewater Treatment Plant Expansion Fund  
Fund # 37

Beginning Balance 05/01/2010	834,953
Revenue - 2011	318,431
Expense - 2011	454,224
Ending Balance 04/30/2011	<u>699,160</u>

Beginning Balance 05/01/2011	699,160
Revenue - 2012	12,310,000
Expense - 2012	5,402,000
Ending Balance 04/30/2012	<u>7,607,160</u>

Interceptor Sanitary Sewer Fund  
Fund # 38

Beginning Balance 05/01/2010	0
Revenue - 2011	0
Expense - 2011	0
Ending Balance 04/30/2011	<u>0</u>

Beginning Balance 05/01/2011	0
Revenue - 2012	0
Expense - 2012	0
Ending Balance 04/30/2012	<u>0</u>

Water/Sewer Bond Fund  
Fund # 39

Beginning Balance 05/01/2010	158,474
Revenue - 2011	115,051
Expense - 2011	134,964
Ending Balance 04/30/2011	<u>138,561</u>

Beginning Balance 05/01/2011	138,561
Revenue - 2012	115,100
Expense - 2012	131,800
Ending Balance 04/30/2012	<u>121,861</u>

Recreation Fund  
Fund # 11

Beginning Balance 05/01/2010	79,269
Revenue - 2011	185,386
Expense - 2011	<u>177,205</u>
Ending Balance 04/30/2011	87,450

Beginning Balance 05/01/2011	87,450
Revenue - 2012	185,670
Expense - 2012	<u>197,450</u>
Ending Balance 04/30/2012	75,670

Park Fund  
Fund # 12

Beginning Balance 05/01/2010	448,418
Revenue - 2011	198,262
Expense - 2011	<u>173,569</u>
Ending Balance 04/30/2011	473,111

Beginning Balance 05/01/2011	473,111
Revenue - 2012	200,788
Expense - 2012	<u>324,173</u>
Ending Balance 04/30/2012	349,726

Country Ridge 5  
Fund # 07

Beginning Balance 05/01/2010	245,134
Revenue - 2011	212
Expense - 2011	<u>21,167</u>
Ending Balance 04/30/2011	224,179

Beginning Balance 05/01/2011	224,179
Revenue - 2012	100
Expense - 2012	<u>224,279</u>
Ending Balance 04/30/2012	0

Country Ridge 4  
Fund # 08

Beginning Balance 05/01/2010	62,178
Revenue - 2011	213
Expense - 2011	<u>22,795</u>
Ending Balance 04/30/2011	39,596

Beginning Balance 05/01/2011	39,596
Revenue - 2012	100
Expense - 2012	<u>39,696</u>
Ending Balance 04/30/2012	0

Caro Court  
Fund # 41

Beginning Balance 05/01/2010	72,114
Revenue - 2011	191
Expense - 2011	<u>68,748</u>
Ending Balance 04/30/2011	3,557

Beginning Balance 05/01/2011	3,557
Revenue - 2012	20
Expense - 2012	<u>3,577</u>
Ending Balance 04/30/2012	0

Conway Farm 1  
Fund # 42

Beginning Balance 05/01/2010	250,397
Revenue - 2011	998
Expense - 2011	<u>14,027</u>
Ending Balance 04/30/2011	237,368

Beginning Balance 05/01/2011	237,368
Revenue - 2012	500
Expense - 2012	<u>237,868</u>
Ending Balance 04/30/2012	0

Conway Farm 2  
Fund # 43

Beginning Balance 05/01/2010	288,457
Revenue - 2011	1,157
Expense - 2011	<u>9,152</u>
Ending Balance 04/30/2011	280,462

Beginning Balance 05/01/2011	280,462
Revenue - 2012	600
Expense - 2012	<u>281,062</u>
Ending Balance 04/30/2012	0

Conway Commercial  
Fund # 44

Beginning Balance 05/01/2010	68,067
Revenue - 2011	265
Expense - 2011	<u>5,124</u>
Ending Balance 04/30/2011	63,208

Beginning Balance 05/01/2011	63,208
Revenue - 2012	100
Expense - 2012	<u>63,308</u>
Ending Balance 04/30/2012	0

Street Improvement Project Bond Issue  
Fund # 36

Beginning Balance 05/01/2010	0
Revenue - 2011	0
Expense - 2011	<u>0</u>
Ending Balance 04/30/2011	0

Beginning Balance 05/01/2011	0
Revenue - 2012	727,150
Expense - 2012	<u>727,150</u>
Ending Balance 04/30/2012	0

Police Pension  
Fund # 18

Beginning Balance 05/01/2010	20,000
Revenue - 2011	10,089
Expense - 2011	0
Ending Balance 04/30/2011	30,089

Beginning Balance 05/01/2011	30,089
Revenue - 2012	70
Expense - 2012	150,000
Ending Balance 04/30/2012	-119,841

# The Village of Mahomet Purpose, Mission, Values and Goals

## Purpose

Our purpose is to provide quality of service to enhance the safety, livability and prosperity of our community.

## Mission

The Village of Mahomet is committed to preserving, protecting, and enhancing our community's quality of life through responsible residential and economic development. We will strive to utilize sound fiscal management through responsible use of community resources and develop ownership and pride through citizen involvement in civic, social and cultural affairs. We are committed to providing for the needs of today, preparing for the demands of tomorrow, and remaining mindful and respectful of the past.

## Values

Our organizational values are:

Service, Integrity, Employees, Teamwork

## Goals

Our community is surrounded by natural beauty and quality recreation opportunities

Our community is continually growing and easily accessible

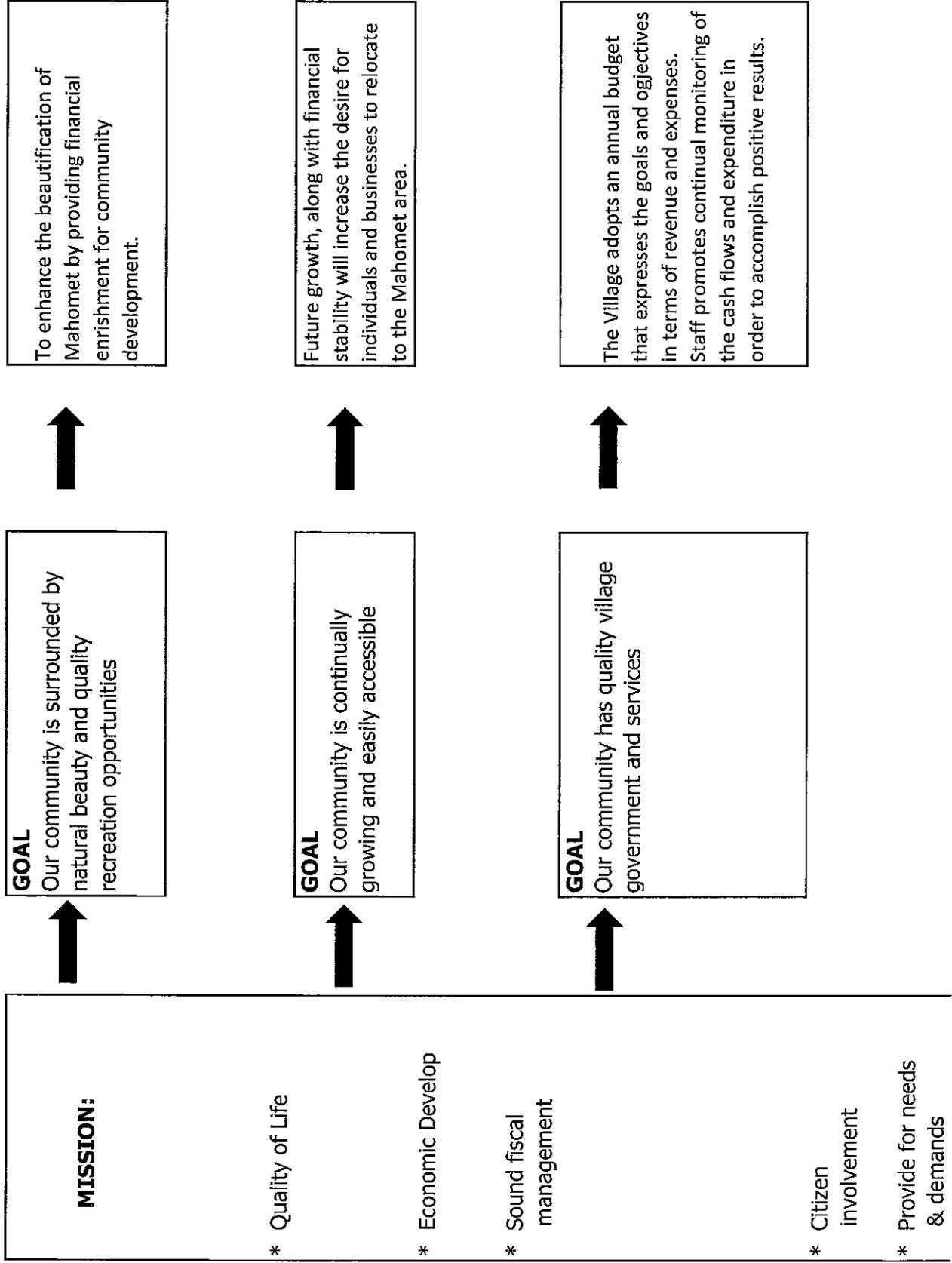
Our community has quality village government and services

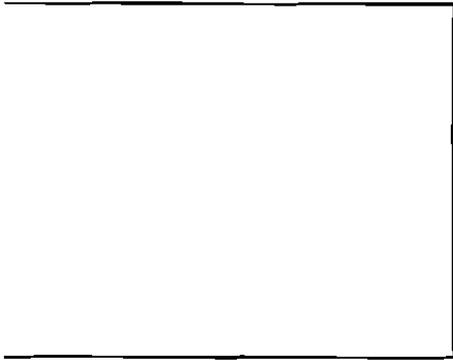
Our community has a high quality of life and excellent schools



# The Village of Mahomet Purpose, Mission, Values and Goals

Treasurer





**GOAL**  
Our community has a high quality of life and excellent schools



Implementation of a capital improvement project plan analysis and prepares the Village for future needs in order to respond to individuals and businesses retaining their quality of life standards. Financial policies are adopted annually to provide support for upcoming projects, enhancements and sound financial management,

# FY 2012 BUDGET WORKSHEET ADMINISTRATION

## General Corporate Revenue

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>Revenue</b>											
01	00	4050	City Court	7,000	7,365	8,000	7,600	7,500	8,759	Fees received from violations	8,000
01	00	4100	Municipal Sales Tax	672,000	640,971	640,000	601,365	600,000	678,012	Sales Tax Collected	675,000
01	00	4200	Economic Development Fundraising					5,000		Funds generated through fundraising efforts	5,000
01	00	4202	Enhance Mahomet Fundraising					5,000	4,675	Fundraising efforts	5,000
01	00	4206	Real Estate Tax	368,500	376,555	440,000	464,094	460,950	462,312	Real Estate Taxes	483,415
01	00	4207	RET-Audit	8,250	8,342	8,200	8,727	8,975	9,034	Real Estate Taxes	9,400
01	00	4208	RET-PD	155,500	158,198	151,000	159,357	159,950	160,377	Real Estate Taxes	165,500
01	00	4209	RET-PRET-S/A	47,300	48,143	49,000	49,456	48,200	48,291	Real Estate Taxes	49,700
01	00	4210	RET-Road Bridge	75,500	66,584	73,850	71,859	79,050	74,689	Real Estate Taxes	75,600
01	00	4211	RET-Public Benefit		0	0	0	0	0	Real Estate Taxes	0
01	00	4212	RET-ESDA	1,230	1,206	1,211	1,185	1,120	1,115	Real Estate Taxes	1,200
01	00	4300	Income Tax	453,000	423,573	438,900	315,134	262,870	417,321	Estimation-depends on state distribution	300,000
01	00	4350	Grant-Safe Route to School			24,562	0	24,562	0	Grant applied for SRTS	24,562
01	00	4400	Interest Income	10,000	10,030	9,750	2,698	3,000	6,602	Interest earned on GC	5,000
01	00	4415	Liquor License Fee	19,770	22,162	21,530	26,807	25,000	25,790	Based upon number of businesses selling alcohol	25,000
01	00	4425	Motel Tax	2,300	2,171	2,200	2,452	2,000	2,213	5% tax on local motel receipts	2,000
01	00	4450	Parking Fines	200	405	250	120	0	0	Combined with Police Fines	0
01	00	4500	Permits, Licenses, Fees	80,000	90,197	80,000	83,748	75,000	66,432	Building permits, cable fees, AmerenIP fees	75,000
01	00	4550	Police Fines	22,000	16,246	16,000	21,326	15,000	25,696	Fines Collected	21,000
01	00	4600	Replacement Tax	4,500	6,286	5,500	5,565	5,000	6,076	Revenues received from the state	5,500
01	00	4700	Misc. Income	4,500	3,407	11,000	18,500	17,850	1,063	Taco agreement reimbursement	13,000
01	00	4750	Reimbursemetn from IRS						5,225		4,300
01	00	4900	Transfer from Utility Tax	135,000	135,000	270,000	270,000	200,000	200,000	Transfer received to help fund the police department	215,000
01	00	4901	Transfer - W/WW	60,000	60,000	60,000	60,000	0	0	To help cover administrative cost	0
01	00	4917	Transfer - from IMRF					90,410	89,987		112,612
01	00	4919	Transfer - from SS					71,580	71,408		81,105
01	00	4933	Transfer - TIF			25,000	25,000	25,000	25,000	Re-payment to general corp from TIF funds	25,000
<b>Total Revenue</b>				<b>2,126,550</b>	<b>2,076,840</b>	<b>2,335,953</b>	<b>2,194,993</b>	<b>2,193,017</b>	<b>2,390,077</b>		<b>2,386,894</b>
<b>Expense</b>											
01	00	7801	Transfer to Community Center	4,750	4,750	4,750	4,750	0	0	support of Community Center	0
01	00	7803	Transfer to Recreation	9,000	9,000	14,000	14,000	14,000	14,000	support of Recreation	14,000
01	00	7804	Transfer to Capital Improvement	200,000	200,000	200,000	200,000	50,000	50,000	provide support for TCI projects	100,000
01	00	7805	Transfer to Police Pension	10,000	0	20,000	20,000	10,000	10,000	funding for police pension	
01	00	7806	Transfer to CR/VRF	60,000	60,000	100,000	90,000	50,000	50,000	funding for vehicles and equipment	50,000
01	00	7817	Transfer to IMRF	5,000	0	5,000	5,000	0	0	additional funding to support IMRF	20,000
01	00	7819	Transfer to SS								10,000
01	00	7822	Transfer to Insurance	10,000	5,000	10,000	10,000	10,000	0	additional funding to support insurance	10,000
01	00	7809	Contingency		34,000		0		0	Contingency	
<b>Total Expense</b>				<b>298,750</b>	<b>312,750</b>	<b>353,750</b>	<b>343,750</b>	<b>134,000</b>	<b>124,000</b>		<b>204,000</b>
<b>Revenue Over (Under) Expense</b>				<b>1,827,800</b>	<b>1,764,090</b>	<b>1,982,203</b>	<b>1,851,243</b>	<b>2,059,017</b>	<b>2,266,077</b>		<b>2,182,894</b>

## Administration

Expense	Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
01	30	7011	Wages		235,000	225,919	255,000	225,919	155,300	149,568	Full-time administration staff	202,631
01	30	7012	Overtime		7,500	4,764	7,500	4,764	7,500	2,679	Overtime	7,500
01	30	7015	Temp/Part-time				3,500			121		150
01	30	7019	Wages-Elected		33,000	28,700	30,000	28,700	30,000	29,250	Wages for Village Brd (includes Pres)	30,000
01	30	7021	IMRF						16,530	14,672	Retirement	23,200
01	30	7022	Fica/Medicare						14,350	13,887	Fica/Medicare	16,075
01	30	7071	Health/Life Insurance		30,800	28,301	37,000	28,301	24,500	24,260	Health and life insurance for full time employees-Laura added HI	34,000
01	30	7075	Building Maintenance		13,600	8,861	24,750	8,861	20,200	10,977	Janitorial, cleaning supplies and new carpet	42,000
01	30	7110	Audit Fees		13,000	7,800	12,500	7,800	12,500	9,050	annual cost for village audit	15,000
01	30	7115	Board Expenses		2,800	1,417	2,800	1,417	4,500	1,842	Name plates, awards, conferences, employee Christmas Party	4,500
01	30	7120	Board Membership, Fees, Sub		1,200	698	1,200	698	1,200	573	Clerk & IML membership	1,200
01	30	7126	Admin,Sub,Pub,Membership		2,500	1,246	2,500	1,246	2,500	1,494		2,500
01	30	7128	Ordinance Codification				25,000		7,000	8,493		7,000
01	30	7130	Computer Support		5,200	6,373	6,000	6,373	8,000	7,925	Membership to Locis \$4,000 adl funds for computer problems	8,000
01	30	7135	Conference/Travel-Admin		4,350	4,861	4,350	4,861	4,350	5,971		4,350

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
01	30	7137	Contracted Services	21,500	16,530	15,600	16,530	13,000	13,628	GIS fees \$8,913, CCRP fees \$4,000	37,000
01	30	7140	Disposal Service	600	444	600	444		0	Garbage service for Admin building	0
01	30	7142	Engineering	10,000	11,689	10,000	11,689	8,000	8,197	Engineering services	8,000
01	30	7201	Equipment New	9,000	2,010	6,000	2,010	5,650	7	computer, monitor, printer repl	5,650
01	30	7211	Equipment Maint & Repair	2,700	4,852	5,000	4,852	5,000	4,814	copier contract, phone contract,	5,000
01	30	7212	Financial Adv Serv	1,500	540	1,000	540		0		0
01	30	7314	Legal Fees	60,000	48,458	55,000	48,458	60,000	58,463	Legal consulting for administration	60,000
01	30	7322	Office Supplies	8,000	8,852	8,000	8,852	7,000	5,416	paper, pens, printer cartridges, fax cartridges, tapes misc	7,000
01	30	7330	Informational Brochures					2,000	949		2,000
01	30	7341	Postage	2,000	1,361	3,400	1,361	3,000	994	mailing for administrative materials/brochure information	3,000
01	30	7345	Property demolition			30,000			0		0
01	30	7350	Publishing	1,000	403	750	403	1,050	667	publishing for service related to adm	1,050
01	30	7355	Recruitment/Hiring	500	10	500	10	500	74	Ads for hiring, travel	400
01	30	7371	Schools/Training/Travel	6,700	3,031	6,000	3,031	4,000	1,297	IML Conference \$500.00 Treasurer's Inst. \$500 Treasurer conference \$500.00 misc meeting and travel	4,000
01	30	7376	Tax Rebates-Taxes	5,000	1,471	4,000	1,471	3,000	1,482	Rebates on general corporate taxes to specific people	2,000
01	30	7391	Utilities	13,000	10,075	12,000	10,075	12,000	10,050	gas, phone, media com internet	12,000
01	30	7451	Vehicle Fuel						78		100
01	30	7501	Miscellaneous	3,000	1,055	2,400	1,055	2,000	3,020	flowers, plaques, awards, etc	2,000
<b>Total Expense</b>				<b>493,450</b>	<b>429,721</b>	<b>572,350</b>	<b>429,721</b>	<b>434,630</b>	<b>389,898</b>		<b>547,306</b>

### Economic Development

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>Expense</b>											
01	50	7050	Contracted Employee		0	15,000	23,000	0	0		0
01	50	7120	Membership	5,100	5,160	5,445	5,568	6,000	6,012	membership to CCED and Mahomet Chamber of Commerce	6,000
01	50	7135	Christmas Decorations	3,000	2,390	3,000	3,802	3,000	935	Village's portion for C'mas decs	3,000
01	50	7137	Contracted Services			2,000	150	5,045	603	Informational booklet for the public	5,045
01	50	7330	Marketing/Promotions			2,000	150	5,045	603	Informational booklet for the public	5,045
01	50	7501	Improvements	5,000		5,000	2,033	15,000	3,178	Street scapes, beautification project	15,000
01	50	7810	Tourism	12,500	9,983	10,000	6,050	6,400	3,515	music festival, brochures, web page,	6,400
<b>Total Expense</b>				<b>25,600</b>	<b>17,533</b>	<b>40,445</b>	<b>40,603</b>	<b>35,445</b>	<b>14,243</b>		<b>40,445</b>

### Community Center

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>Revenue</b>											
09	00	4400	Interest Income	600	219	150	102	75	96	Interest accrued on fund balance	75
09	00	4500	Rental Fees	1,700	2,000	1,700	1,885	1,700	1,700	Rentals for the community center	1,500
09	00	4750	Township Contribution	4,750	4,750	4,750	4,750	0	0	Contribution in support of comm ctr	0
09	00	4850	Village Contribution	4,750	4,750	4,750	4,750	0	0	Contribution in support of comm ctr	0
09	00	4919	Transfer from SS					600	583	Fica/Mdcr	600
<b>Total Revenue</b>				<b>11,800</b>	<b>11,719</b>	<b>11,350</b>	<b>11,487</b>	<b>2,375</b>	<b>2,379</b>		<b>2,175</b>
<b>Expense</b>											
09	00	7011	Wages	7,225	7,199	7,530	7,502	7,620	7,615	Wage for 1 part-time employee	7,885
09	00	7022	Fica/Mdcr					600	583		600
09	00	7080	Building Maintenance	20,000	458	20,000	326	10,000	814	Restroom remodel and gen maint	7,000
09	00	7321	Supplies - General	500	261	500	247	500	350	cleaning supplies	500
09	00	7391	Utilities	3,000	2,637	3,500	2,757	3,000	2,478	electric, gas and water charges for operations of the CC	3,000
09	00	7501	Misc						12		
<b>Total Expense</b>				<b>30,725</b>	<b>10,555</b>	<b>31,530</b>	<b>10,832</b>	<b>21,720</b>	<b>11,852</b>		<b>18,985</b>
<b>Revenue Over (Under) Expense</b>				<b>-18,925</b>	<b>1,163</b>	<b>-20,180</b>	<b>655</b>	<b>-19,345</b>	<b>-9,473</b>		<b>-16,810</b>

### IMRF

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>Revenue</b>											
17	00	4206	Real Estate Tax	88,900	90,456	73,000	73,160	97,400	97,587	Real Estate tax levy to support retirement fund	103,000
17	00	4400	Interest Income	1,000	605	400	242	225	250	Interest earned on cash balance	260
17	00	4900	Trans from W/WW	16,600	16,200	19,630	17,770	0	0	Transfer to support retirement for W/WW	0
17	00	4901	Trans from GC	5,000	0	5,000	5,000	0	0	Transfer to support retirement for GC	20,000
<b>Total Revenue</b>				<b>111,500</b>	<b>107,262</b>	<b>98,030</b>	<b>96,172</b>	<b>97,625</b>	<b>97,837</b>		<b>123,260</b>
<b>Expense</b>											

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
17	00	7500	IMRF Contribution	150,000	98,186	157,000	119,285	136,200	100,209	Funding contribution for retirement	158,000
<b>Total Expense</b>				150,000	98,186	157,000	119,285	136,200	100,209		158,000
<b>Revenue Over (Under) Expense</b>				-38,500	9,076	-58,970	-23,113	-38,575	-2,372		-34,740

### Social Security

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>Revenue</b>											
19	00	4206	Real Estate Tax	75,700	77,089	74,000	74,022	97,400	86,434	Real Estate tax levy to support social security fund	84,015
19	00	4400	Interest Income	1,000	402	200	152	225	166	Interest earned on cash balance	150
19	00	4900	Trans from WOM/WWOM	13,800	14,200	15,900	15,200		0	Transfer to support retirement for W/WW	10,000
<b>Total Revenue</b>				90,500	91,690	90,100	89,374	97,625	86,600		94,165
<b>Expense</b>											
19	00	7500	Social Security Contribution	95,500	75,761	99,200	85,691	103,600	82,404	Funding contribution for FICA	114,500
<b>Total Expense</b>				95,500	75,761	99,200	85,691	103,600	82,404		114,500
<b>Revenue Over (Under) Expense</b>				-5,000	15,929	-9,100	3,683	-5,975	4,196		-20,335

### Insurance

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>Revenue</b>											
22	00	4206	Real Estate Tax	58,100	59,098	61,000	61,415	65,700	65,801	Real estate tax for insurance	75,300
22	00	4400	Interest Income	1,000	355	100	137	100	173	Interest earned on cash balance	150
22	00	4900	Trans from GC	10,000	5,000	10,000	10,000	10,000	0	To help support the insurance fund	10,000
<b>Total Revenue</b>				69,100	64,453	71,100	71,552	75,800	65,974		85,450
<b>Expense</b>											
22	00	7300	Unemployment Insurance	5,000	0	5,000	0	10,100	0	Pay unemployment for employee	10,000
22	00	7301	Insurance - General	75,000	63,226	82,400	69,153	84,400	72,164	Covers all equipment, vehicles, property, workers' comp, liability	87,550
22	00	7302	Judgement	500	0	500	0	500	0		500
<b>Total Expense</b>				80,500	63,226	87,900	69,153	95,000	72,164		98,050
<b>Revenue Over (Under) Expense</b>				-11,400	1,227	-16,800	2,399	-19,200	-6,190		-12,600

### Forfeited Funds

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>Revenue</b>											
26	00	4400	Interest Income	50	17	88	29	50	58		50
26	00	4700	Misc. Income	1,000	1,580	1,500	20,757	2,000	1,400	Money collected from DUI's or drug fines	1,500
<b>Total Revenue</b>				1,050	1,597	1,588	20,786	2,050	1,458		1,550
<b>Expense</b>											
26	00	7900	Purchases	2,750	3,356	1,550	2,662	20,000	6,727	Misc Purchases	13,000
<b>Total Expense</b>				2,750	3,356	1,550	2,662	20,000	6,727		13,000
<b>Revenue Over (Under) Expense</b>				-1,700	-1,759	38	18,124	-17,950	-5,269		-11,450

### Bond Issue

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>Revenue</b>											
27	00	4206	Real Estate Tax	67,500	68,144	67,700	67,557	68,130	67,920	Real estate collected is based upon bond payment	68,000
27	00	4400	Interest Income	650	380	250	150	150	147	Interest accrual on cash	140
<b>Total Revenue</b>				68,150	68,523	67,950	67,707	68,280	68,067		68,140
<b>Expense</b>											

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
27	00	7900	Bond Pay't - Int	8,600	8,544	6,905	6,905	4,951	4,951	Bond interest payment for Divison/Main Street Imp.	2,652
27	00	7950	Bond Pay't - Prin	59,500	59,500	61,500	61,500	64,000	64,000	Bond principal payment for Divison/Main Street Imp.	66,300
<b>Total Expense</b>				<b>68,100</b>	<b>68,044</b>	<b>68,405</b>	<b>68,405</b>	<b>68,951</b>	<b>68,951</b>		<b>68,952</b>
<b>Revenue Over (Under) Expense</b>				<b>50</b>	<b>479</b>	<b>-455</b>	<b>-698</b>	<b>-671</b>	<b>-884</b>		<b>-812</b>

### Utility Tax

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>Revenue</b>											
28	00	4400	Interest Income	300	1,635	500	1,653	1,000	599	Interest accrual on cash	550
28	00	4820	Utility Tax	320,000	364,082	350,000	346,425	345,000	361,632	Revenues received from utility tax collections	355,000
<b>Total Revenue</b>				<b>320,300</b>	<b>365,717</b>	<b>350,500</b>	<b>348,078</b>	<b>346,000</b>	<b>362,231</b>		<b>355,550</b>
<b>Expense</b>											
28	00	7800	Transfer to General Corp	135,000	135,000	270,000	270,000	200,000	200,000	Transfer to help support the police department expenses	215,000
28	00	7806	Transfer to CRF/VRF	14,000	14,000	15,000	15,000	12,000	12,000	Transfer to support the purchase of a new squad in 2012	12,000
28	00	7812	Transfer to Parks	200,000	200,000	100,000	100,000	75,000	75,000	Transfer to parks	80,000
28	00	7900	Interest Payment	12,520	12,518	10,485	5,759	9,425	8,326	Bond Interest payment for remodel of police station	6,080
28	00	7950	Bond Payment-Principal	42,102	42,102	44,105	44,102	46,200	46,197	Bond principal payment for remodel of police station	48,392
<b>Total Expense</b>				<b>403,622</b>	<b>403,620</b>	<b>439,590</b>	<b>434,861</b>	<b>342,625</b>	<b>341,523</b>		<b>361,472</b>
<b>Revenue Over (Under) Expense</b>				<b>-83,322</b>	<b>-37,903</b>	<b>-89,090</b>	<b>-86,783</b>	<b>3,375</b>	<b>20,708</b>		<b>-5,922</b>

### Tax Increment Financing

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>Revenue</b>											
33	00	4206	Real Estate Tax	670,000	595,057	940,000	839,970	976,625	991,613	Real Estate distribution from County	1,227,600
33	00	4400	Interest Income	4,000	2,304	1,000	859	820	952	Interest accrued on cash	820
33	00	4640	Bond Issue			980,000		4,200,000			4,000,000
<b>Total Revenue</b>				<b>674,000</b>	<b>597,361</b>	<b>1,921,000</b>	<b>840,829</b>	<b>5,177,445</b>	<b>992,565</b>		<b>5,228,420</b>
<b>Expense</b>											
33	00	7120	Construction			950,000	472	4,119,000	136,749	Infrastructures for SmithBrooke Park	4,000,000
33	00	7142	Engineering	1,800	19,433	65,000	100,217	10,000	18,806	Foth Design for water/sewer/150	10,000
33	00	7212	Financial Advisory Service			20,000	6,035	20,000	540	Financial Advisory and Management Services	20,000
33	00	7222	Disbursements	605,000	500,493	750,000	654,897	880,000	735,897	Disbursements to taxing bodies	920,700
33	00	7225	Intersection Cons	175,000	0	175,000	175,000	0	0	Intersection at 150/Churchill	0
33	00	7314	Legal	1,500	3,050	5,000	6,775	10,000	15,255	Legal issues related to TIF district	20,000
33	00	7501	Misc	1,000	875	1,000	0	1,000	11	Booklets, materials related to TIF district	1,000
33	00	7350	Publications						172		
33	00	7901	Transfer to Gen Corp			25,000	25,000	25,000	25,000	To pay back General Corp.	25,000
<b>Total Expense</b>				<b>784,300</b>	<b>523,851</b>	<b>1,991,000</b>	<b>968,396</b>	<b>5,065,000</b>	<b>932,430</b>		<b>4,996,700</b>
<b>Revenue Over (Under) Expense</b>				<b>-110,300</b>	<b>73,510</b>	<b>-70,000</b>	<b>-127,567</b>	<b>112,445</b>	<b>60,135</b>		<b>231,720</b>

### Capital Equipment/Vehicle Replacement

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>Revenue</b>											
34	00	4400	Interest Income	3,000	3,771	600	1,331	600	760	Interest	600
34	00	4650	Vehicle Sales	5,000	0	12,000	0	8,500	0	Misc Sales	8,000
34	00	4700	Misc		1,101		3,226	450	185	special revenue for police vehicles	130
34	00	4900	Transfer from Utility Tax	14,000	14,000	15,000	15,000	12,000	12,000	To help fund the purchase of a squad car	12,000
34	00	4901	Transfer from General Corp	60,000	60,000	100,000	90,000	50,000	50,000	To help fund the Transportation Items	50,000

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
34	00	4902	Transfer from Water	15,000	15,000	10,000	10,000	0	0	Water department equipment and vehicles	0
34	00	4903	Transfer from Wastewater	15,000	15,000	10,000	10,000	0	0	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
<b>Total Revenue</b>				<b>116,000</b>	<b>112,872</b>	<b>151,600</b>	<b>133,557</b>	<b>75,550</b>	<b>66,945</b>		<b>74,730.00</b>
<b>Expense</b>											
34	00	7313	Vehicle Purchase/Lease	63,350	62,308	95,000	80,288	55,000	55,000	Truck payment & Squad Car	85,000
34	00	7314	Legal			500	450	450	438		450
34	00	7315	Capital Equipment Purchase	126,500	106,499	78,000	45,469	20,000	25,594	Tractor payment 20,000	20,000
<b>Total Expense</b>				<b>189,850</b>	<b>168,807</b>	<b>173,500</b>	<b>126,207</b>	<b>75,450</b>	<b>81,032</b>		<b>105,450.00</b>
<b>Revenue Over (Under) Expense</b>				<b>-73,850</b>	<b>-55,935</b>	<b>-21,900</b>	<b>7,350</b>	<b>100</b>	<b>-14,087</b>		<b>-30,720.00</b>

**E-Pay**

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>Revenue</b>											
40	00	4350	Payments for Billing	20,000	16,940	25,000	22,255	28,000	20,000	Payments for water/wastewater bills	28,000
40	00	4400	Interest Income	30	4	10	1	3	1	Interest earned on cash	3
											<b>Total Interest Income</b>
<b>Total Revenue</b>				<b>20,030</b>	<b>16,944</b>	<b>25,010</b>	<b>22,256</b>	<b>28,003</b>	<b>20,001</b>		<b>28,003</b>
<b>Expense</b>											
40	00	7900	Disbursement to WOM/WWOM	20,000	16,940	25,000	22,255	28,003	20,000	Monies deposited into water/wastewater funds for billing	28,000
											<b>Total Disbursement to WOM/WWOM</b>
<b>Total Expense</b>				<b>20,000</b>	<b>16,940</b>	<b>25,000</b>	<b>22,255</b>	<b>28,003</b>	<b>20,000</b>		<b>28,000</b>
<b>Revenue Over (Under) Expense</b>				<b>30</b>	<b>4</b>	<b>10</b>	<b>1</b>	<b>0</b>	<b>1</b>		<b>3</b>

## FY 2012 Bond Default Funds

### Country Ridge 5

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>Revenue</b>											
07	00	4400	Interest Income				113	115	212	Interest earned on cash	100
07	00	4660	Bond Default			10	249,628			Interest accrual on cash	0
<b>Total Revenue</b>				0	0	10	249,741	115	212		100
<b>Expense</b>											
07	00	7142	Engineering				1,108	1,000	20,736	Engineering Fees	22,000
07	00	7314	Legal				3,500	2,000	431		3,000
07	00	7400	Construction					242,241	0	Subdivision Completion	199,279
<b>Total Expense</b>				0	0	0	4,608	245,241	21,167		224,279
<b>Revenue Over (Under) Expense</b>				0	0	10	245,133	-245,126	-20,955		-224,179

### Country Ridge 4

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>Revenue</b>											
08	00	4400	Interest Income				108	100	213	Interest earned on cash	100
08	00	4660	Bond Default				63,767			Interest accrual on cash	0
<b>Total Revenue</b>				0	0	0	63,875	100	213		100
<b>Expense</b>											
08	00	7142	Engineering				1,472	1,000	6,070	Engineering Fees	3,900
08	00	7314	Legal				225	1,000	1,531		1,500
08	00	7400	Construction					60,278	15,194	Subdivision Completion	34,296
<b>Total Expense</b>				0	0	0	1,697	62,278	22,795		39,696
<b>Revenue Over (Under) Expense</b>				0	0	0	62,178	-62,178	-22,582		-39,596

### Caro Court

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>Revenue</b>											
41	00	4400	Interest Income				114	150	191	Interest earned on cash	20
41	00	4660	Bond Default				72,000			Interest accrual on cash	0
<b>Total Revenue</b>				0	0	0	72,114	150	191		20
<b>Expense</b>											
41	00	7142	Engineering						4,029	Engineering Fees	0
41	00	7314	Legal						3,222		0
41	00	7400	Construction					72,264	61,249	Subdivision Completion	3,577
41	00	7501	Misc.						248		
<b>Total Expense</b>				0	0	0	0	72,264	68,748		3,577
<b>Revenue Over (Under) Expense</b>				0	0	0	72,114	-72,114	-68,557		-3,557

### Conway Farm 1

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>Revenue</b>											
42	00	4400	Interest Income				397	500	998	Interest earned on cash	500
42	00	4660	Bond Default				250,000			Interest accrual on cash	0
<b>Total Revenue</b>				0	0	0	250,397	500	998		500
<b>Expense</b>											
42	00	7142	Engineering				0		9,070	Engineering Fees	38,000
42	00	7314	Legal				0		4,709		2,500
42	00	7400	Construction					250,897		Subdivision Completion	197,368
42	00	7400	Misc.						248		
<b>Total Expense</b>				0	0	0	0	250,897	14,027		237,868
<b>Revenue Over (Under) Expense</b>				0	0	0	250,397	-250,397	-13,029		-237,368

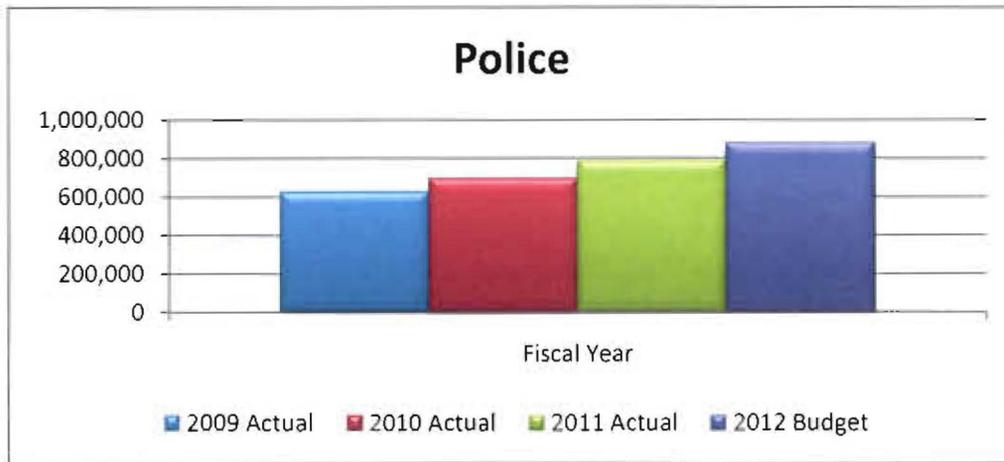
**Conway Farm 2**

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>Revenue</b>											
43	00	4400	Interest Income				113	500	1,157	Interest earned on cash	600
43	00	4660	Bond Default				249,628		0	Interest accrual on cash	0
<b>Total Revenue</b>				0	0	0	249,741	500	1,157		600
<b>Expense</b>											
43	00	7142	Engineering				1,108	1,000	6,768	Engineering Fees	38,000
43	00	7314	Legal				3,500	2,000	2,384		2,000
43	00	7400	Construction					242,241		Subdivision Completion	241,062
<b>Total Expense</b>				0	0	0	4,608	245,241	9,152		281,062
<b>Revenue Over (Under) Expense</b>				0	0	0	245,133	-244,741	-7,995		-280,462

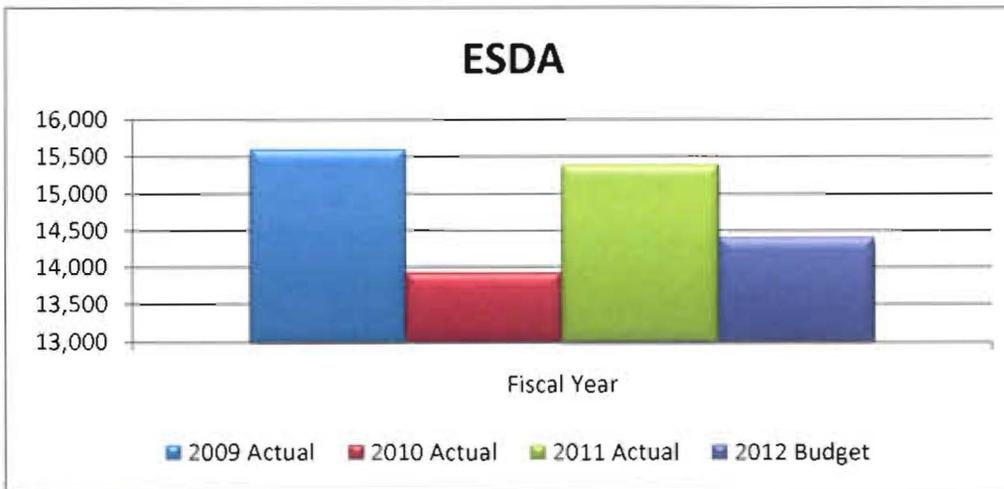
**Conway Commercial**

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>Revenue</b>											
44	00	4400	Interest Income				190	250	265	Interest earned on cash	100
44	00	4660	Bond Default				67,877			Interest accrual on cash	0
<b>Total Revenue</b>				0	0	0	68,067	250	265		100
<b>Expense</b>											
44	00	7142	Engineering				0		2,802	Engineering Fees	1,000
44	00	7314	Legal				0		2,322		1,000
44	00	7400	Construction					68,317	0	Subdivision Completion	61,308
<b>Total Expense</b>				0	0	0	0	68,317	5,124		63,308
<b>Revenue Over (Under) Expense</b>				0	0	0	68,067	-68,067	-4,859		-63,208

## General Fund Expense

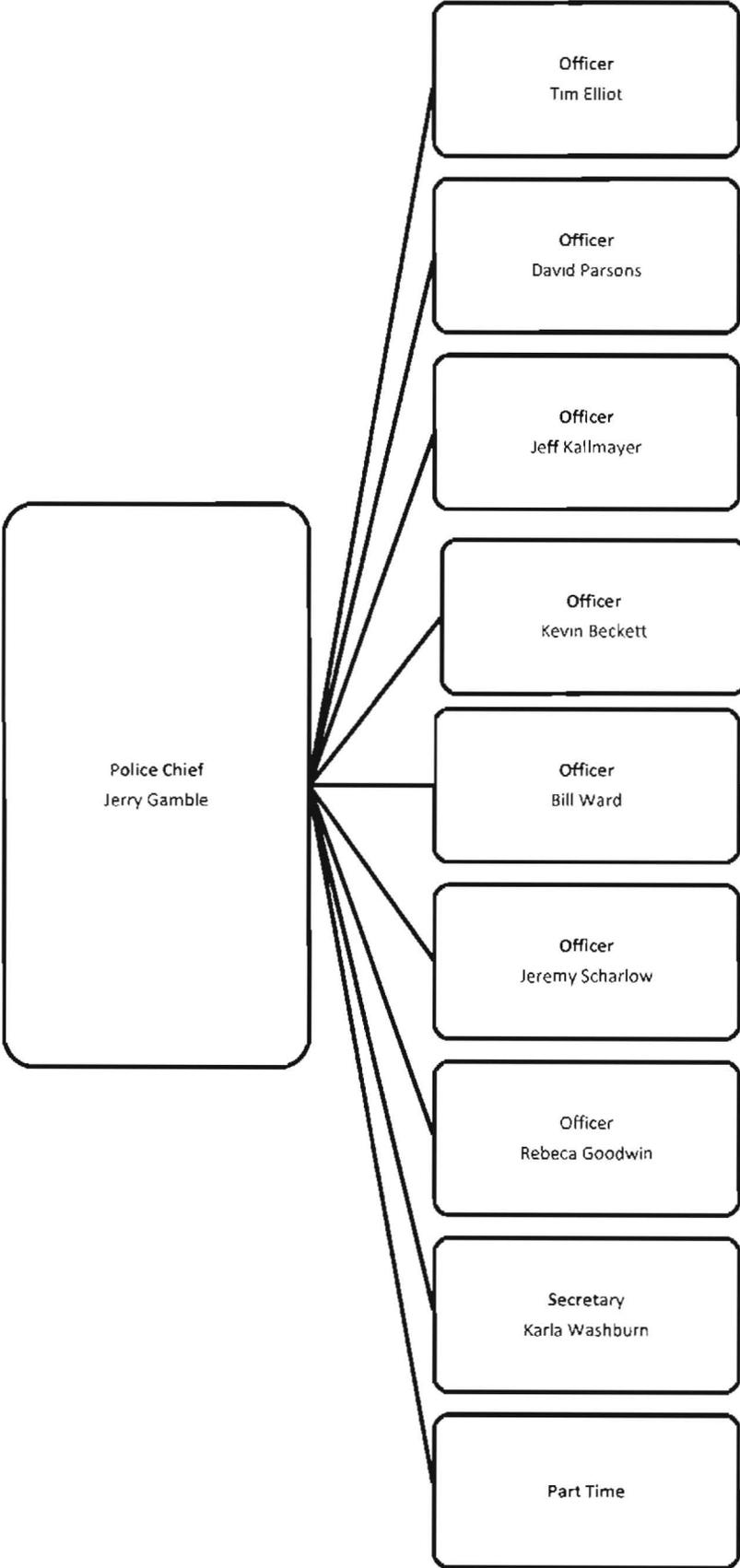


Fiscal Year	Expense
2009 Actual	621,475
2010 Actual	695,244
2011 Actual	784,447
2012 Budget	882,510



Fiscal Year	Expense
2009 Actual	15,593
2010 Actual	13,919
2011 Actual	15,372
2012 Budget	14,400

# Mahomet Police Department



## Mahomet Police Department Overview

The Mahomet Police Department's Chief and seven full time Patrol Officers provide round 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 911 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 this 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 both Officers Scharlow and Kalmayer receive, as members, will help them as individuals 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.

## Mahomet Police Department

### Personnel Services

Classification	Position	FY 2009	FY 2010	FY 2011	FY 2012	Increase (Decrease)
Full-Time	Police Chief	1	1	1	1	0
	Sergeant	0	0	0	0	0
	Officer	6	7	7	7	0
	Secretary	1	1	1	1	0
	Total Full-Time	8	9	9	9	0
Part-Time	Officers	3	1	0	0	0

# The Village of Mahomet Purpose, Mission, Values and Goals

## Purpose

Our purpose is to provide quality of service to enhance the safety, livability and prosperity of our community.

## Mission

The Village of Mahomet is committed to preserving, protecting, and enhancing our community's quality of life through responsible residential and economic development. We will strive to utilize sound fiscal management through responsible use of community resources and develop ownership and pride through citizen involvement in civic, social and cultural affairs. We are committed to providing for the needs of today, preparing for the demands of tomorrow, and remaining mindful and respectful of the past.

## Values

Our organizational values are:

Service, Integrity, Employees, Teamwork

## Goals

Our community is surrounded by natural beauty and quality recreation opportunities

Our community is continually growing and easily accessible

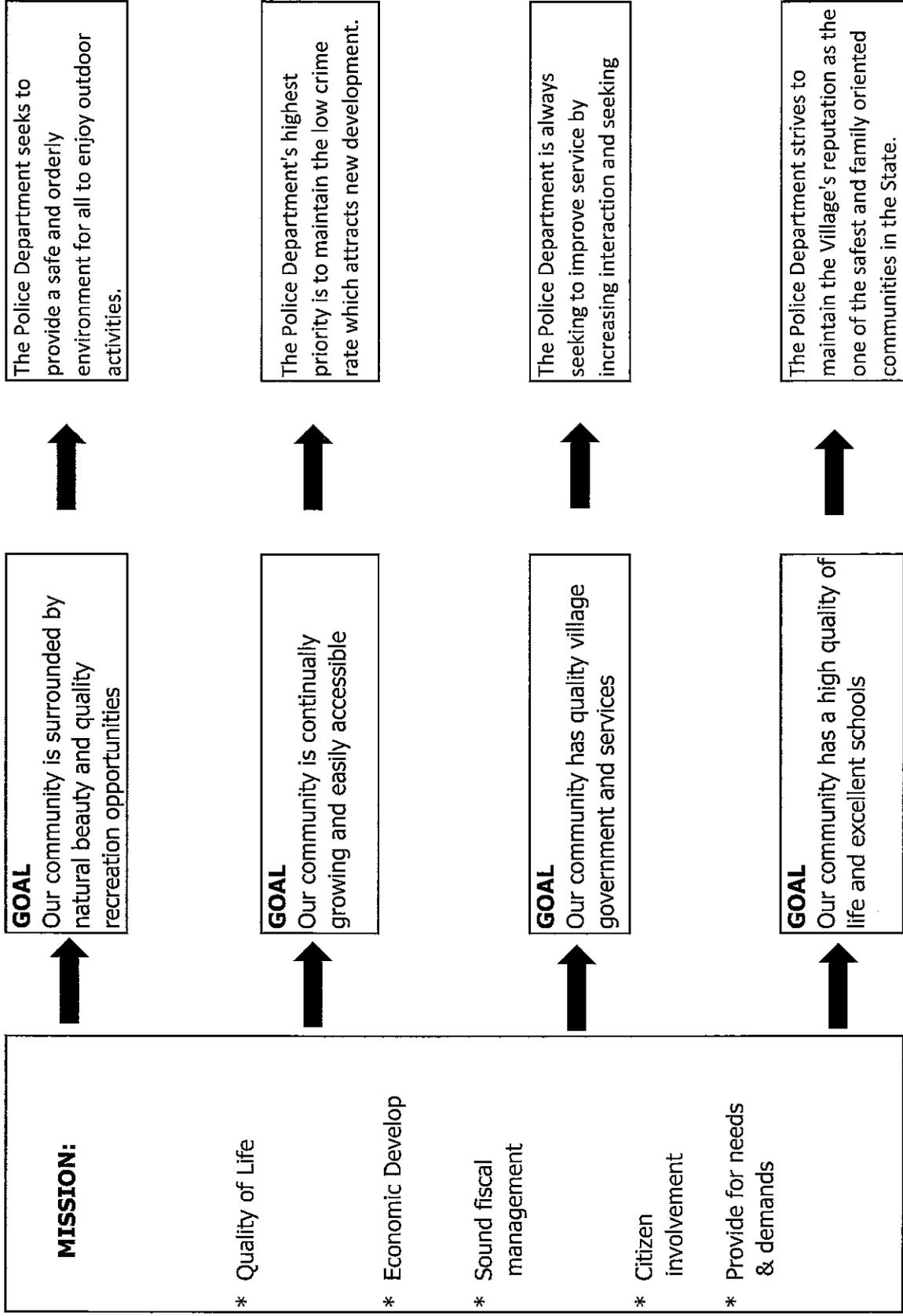
Our community has quality village government and services

Our community has a high quality of life and excellent schools



# The Village of Mahomet Purpose, Mission, Values and Goals

## Police



# FY 2012 BUDGET WORKSHEET POLICE DEPARTMENT/ESDA

## Police Department

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>Expense</b>											
01	10	7011	Wages	374,000	371,929	428,300	432,468	449,000	446,739	Salaries and wages for full-time personnel	484,600
											Total Wages
											484,600
01	10	7012	Overtime	25,640	17,432	22,000	28,692	28,000	32,653	Overtime	28,000
											Total Overtime
											28,000
01	10	7016	Part Time	32,200	34,992	12,000	7,926	-	0	Wages for Part-Time personnel	0
											Total Part Time
											0
01	10	7021	IMRF					50,100	48,577	Expensing through each department	56,500
											56,500
01	10	7022	Fica/Medicare					36,500	35,467	Expensing through each department	39,200
											39,200
01	10	7060	Animal Control	1,800	1,054	1,400	1,259	1,400	894	Decrease due to stable cost history	1,200
											Total Animal Control
											1,200
01	10	7071	Healthy/Life Insurance	61,800	57,026	80,200	71,837	84,000	82,775	Health/Life Insurance	95,250
											Total Health/Life Insurance
											95,250
01	10	7075	Building Maintenance	12,400	12,194	12,000	15,644	17,500	17,702	Decrease due to energy conservation efforts	31,000
											Total Building Maintenance
											31,000
01	10	7090	City Court	9,000	3,642	6,500	2,340	4,000	4,322	Decrease due lower than expected increases	4,500
											Total City Court
											4,500
01	10	7140	Disposal Service	750	553	-	0	-	0	Disposal Service	0
											Total Disposal Service
											0
01	10	7201	Equipment - New	13,000	9,160	14,000	7,796	17,500	6,521	Purchase video camera, two portable radios, replace computer	12,500
											Total Equipment - New
											12,500
01	10	7211	Equipment Maint & Repair	4,000	2,933	3,500	3,835	3,600	13,508	Decrease due to lower average age of fleet	4,000
											Total Equipment Maint & Repair
											4,000
01	10	7314	Legal Fees	5,000	12,947	25,000	33,503	5,000	394	Legal Fees	2,000
											Total Legal Fees
											2,000
01	10	7321	Gen/Office Supplies	6,000	4,808	5,500	5,897	5,000	5,229	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	10,720	11,000	10,544	12,000	10,320	Computer Support	12,000
											Total Computer Lic/Support
											12,000
01	10	7331	METCAD	22,500	22,361	17,600	17,550	22,400	22,366	METCAD	22,400
											Total METCAD
											22,400
01	10	7341	Postage	150	111	-	0	-	0	Postage	0
											Total Postage
											0
01	10	7355	Recruitment/Hiring	300	0	-	0	-	0	Decrease due to projected stable workforce	500
											Total Recruitment/Hiring
											500
01	10		Safe Routes to School Program			24,560	0	24,560	0		24,560
											Total Safe Routes to School
											24,560
01	10	7371	Schools/Training/Travel	7,000	8,091	6,000	8,536	7,400	5,152	Training	7,000
											Total Schools/Training/Travel
											7,000
01	10	7391	Utilities	16,000	18,335	16,390	18,135	16,500	17,405	Decrease due to lack of expected expenditures	19,800
											Total Utilities
											19,800
01	10	7401	Uniforms	9,000	7,329	6,000	6,328	5,500	7,547	Uniforms	6,000
											Total Uniforms
											6,000
01	10	7451	Vehicle Fuel	18,000	18,482	18,000	16,641	18,000	19,200	Increase due to cost of gasoline	19,000
											Total Vehicle Fuel
											19,000
01	10	7454	Vehicle Maint	6,000	5,329	6,000	4,700	5,500	5,850	Vehicle Maintenance	5,500
											Total Vehicle Maint
											5,500
01	10	7501	Miscellaneous	2,000	2,047	2,000	1,613	1,000	1,826	Miscellaneous	2,000
											Total Miscellaneous
											2,000
<b>Total Expense</b>				<b>637,040</b>	<b>621,475</b>	<b>717,950</b>	<b>695,244</b>	<b>814,460</b>	<b>784,447</b>		<b>882,510</b>

## ESDA

<b>Expense</b>											
01	60	7075	Building Maintenance	800	0	800	0	-	15		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	6,149	3,000	160	3,000	3,941	Increase to pay for additional portable radios	3,000
											Total New Equipment
											3,000
01	60	7211	Equipment Maint. & Repair	6,000	76	5,000	3,060	5,000	50	Decrease to fund increase in above	2,000
											Total Equipment Maint & Repair
											2,000
01	60	7321	Supplies - General	500	6	250	7	250	0	Decrease to reflect actual spending	250
											Total Supplies - General
											250
01	60	7371	Schools & Training	500	200	500	0	500	0	Training	500
											Total Schools & Training
											500
01	60	7391	Utilities	7,500	7,748	7,500	8,104	7,500	5,692	Utilities	5,200
											Total Utilities
											5,200
01	60	7451	Vehicle Fuel	1,000	0	100	57	100	109	Decrease to reflect actual spending	200
											Total Vehicle Fuel
											200
01	60	7454	Vehicle Maintenance	1,600	663	1,600	1,656	1,600	4,815	Vehicle Maintenance	2,500
01	60	7501	Misc				125		0		
											Total Vehicle Maintenance
											2,500
<b>Total Expense</b>				<b>20,650</b>	<b>15,593</b>	<b>19,500</b>	<b>13,919</b>	<b>18,700</b>	<b>15,372</b>		<b>14,400</b>

**Police Pension**

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>Revenue</b>											
18	00	4206	Real Estate Tax								0
18	00	4400	Interest Income						89		70
18	00	4900	Trans from General Corp						10,000		0
			<b>Total Revenue</b>	-	-	-	0	-	10,089		70
<b>Expense</b>											
18	00	7500	Police Pension								150,000
			<b>Total Expense</b>	0	0	0	0	0	0		150,000
			<b>Revenue Over (Under) E</b>	0	0	0	0	0	10,089		(149,930)

# The Village of Mahomet Purpose, Mission, Values and Goals

## Purpose

Our purpose is to provide quality of service to enhance the safety, livability and prosperity of our community.

## Mission

The Village of Mahomet is committed to preserving, protecting, and enhancing our community's quality of life through responsible residential and economic development. We will strive to utilize sound fiscal management through responsible use of community resources and develop ownership and pride through citizen involvement in civic, social and cultural affairs. We are committed to providing for the needs of today, preparing for the demands of tomorrow, and remaining mindful and respectful of the past.

## Values

Our organizational values are:

Service, Integrity, Employees, Teamwork

## Goals

Our community is surrounded by natural beauty and quality recreation opportunities

Our community is continually growing and easily accessible

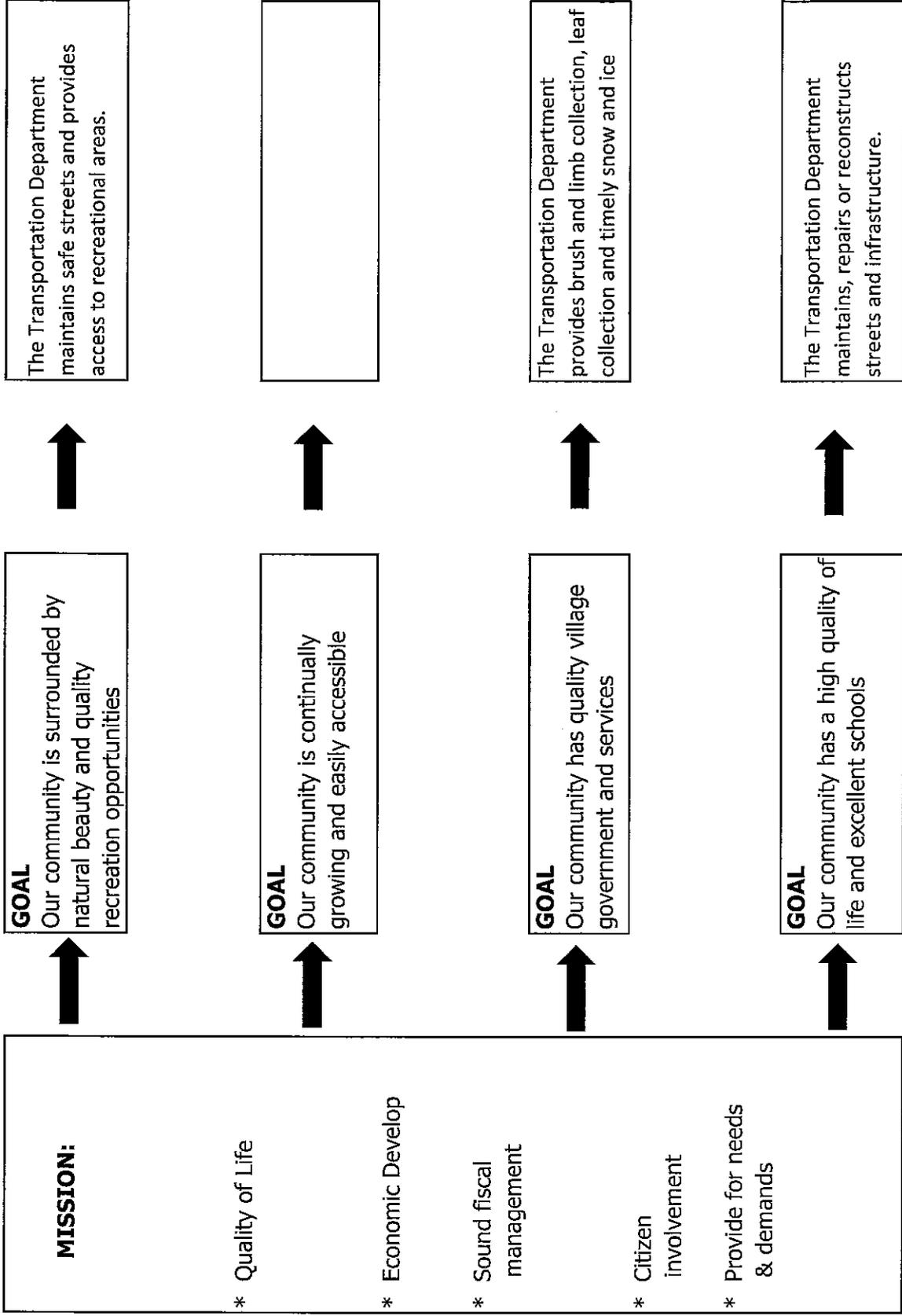
Our community has quality village government and services

Our community has a high quality of life and excellent schools



# The Village of Mahomet Purpose, Mission, Values and Goals

## Transportation



# FY 2012 BUDGET WORKSHEET TRANSPORTATION/MFT

## Transportation

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed	
<b>Expense</b>												
01	20	7011	Wages	157,000	155,606	167,000	167,000	132,800	157,111	Wages for regular employees	167,900	
											Total Wages	167,900
01	20	7012	Overtime	7,000	5,590	7,000	7,000	7,000	14,824	Snow and ice removal, emergency call outs	10,000	
											Total Overtime	10,000
01	20	7015	Temporary	14,000	17,475	16,000	16,000	25,000	18,037	Wages for temporary employees	25,000	
											Total Temporary	25,000
01	20	7021	IMRF					14,400	17,553	Retirement	18,766	
											Total IMRF	18,766
01	20	7022	Fica/Medicare					11,700	14,282	Social Security	13,010	
											Total Fica/Medicare	13,010
01	20	7071	Health/Life Insurance	30,000	23,308	32,800	32,800	29,500	28,837	Cost for employee health and life insurance	34,100	
											Total Health/Life Insurance	34,100
01	20	7075	Building Maintenance	3,000	995	3,000	3,000	4,800	2,078	New overhead door at the shop, other maintenance	4,800	
											Total Building Maintenance	4,800
01	20	7085	CDL Testing	200	140	200	200	200	188	Employee drug screens	200	
											Total CDL Testing	200
01	20	7100	Chemicals	2,000	2,682	2,000	2,000	2,000	833	Lubricants, herbicides, insecticides	2,000	
											Total Chemicals	2,000
01	20	7130	Drainage	16,375	11,098	17,375	17,375	15,400	8,765	Drainage maint. and upgrade projects	15,400	
											Total Drainage	15,400
01	20	7130	Contracted Service								4,000	
01	20	7140	Disposal Service	800	832	800	800	-	0	Moved to Building Maint.	0	
											Total Disposal Service	0
01	20	7142	Engineering	5,000	0	2,000	2,000	2,000	263	Cost to engineering small transportation projects	2,000	
											Total Engineering	2,000
01	20	7201	Equipment - New	7,500	1,531	7,500	7,500	6,500	3,527	Seven blade ailey drag, box blade, power tools, etc	6,500	
											Total Equipment - New	6,500
01	20	7210	Equipment Contracted	2,000	0	-	0	-	0		0	
											Total Equipment Contracted	0
01	20	7211	Equipment & Vehicle Maint	12,400	11,534	10,000	10,000	12,000	20,860	Oil filters, air filters, tires, any non in-house repairs	12,000	
											Total Equipment & Vehicle Maint	12,000
01	20	7213	Leaf Collection					7,500	5,750		7,500	
											Total Leaf Collection	7,500
01	20	7232	Equipment Rental	6,000	7,168	6,000	6,000	6,000	3,131	Skid steer loaders, brooms, mini excavators, air compressors	6,000	
											Total Equipment Rental	6,000
01	20	7314	Legal Fees	800	58	400	400	10,400	16,263	Legal Fees	30,000	
											Total Legal Fees	30,000
01	20	7322	Office Supplies	350	242	350	350	350	111	Pens, pencils, paper, ink, software	350	
											Total Office Supplies	350
01	20	7351	Publishing	300	88	100	100	350	872	Ads for bids	350	
											Total Publishing	350
01	20	7355	Recruitment/Hiring	100	0	100	100	100	0	Ads for temporary employment	100	
											Total Recruitment	100
01	20	7361	Street/Sidewalk Repair	16,875	30,131	21,875	21,875	21,750	19,398	Rock for alleys and shoulders, patching material, signs, posts	21,750	
											Total Street/Sidewalk Repair	21,750
01	20	7371	Schools & Training	500	129	500	500	250	237	Spraying class and testing for two people	250	
											Total Schools & Training	250
01	20	7375	Shop Supplies	4,150	2,302	4,150	2,302	4,000	5,539	Nuts and bolts, hand tools, towels, light bulbs, etc.	4,000	
											Total Shop Supplies	4,000
01	20	7379	Street Lighting	28,000	26,373	28,000	26,373	28,000	25,705	Street lights	28,000	
											Total Street Lighting	28,000
01	20	7380	Tree/Brush Collection					25,000	40,528		38,000	
											Total Tree/Brush Collection	38,000
01	20	7381	Travel	100	0	100	0	350	0	Schools and conferences	350	
											Total Travel	350
01	20	7385	Forestry Service	8,000	5,020	8,000	5,020	7,000	10,205	Tree trimming, tree removal	7,000	
											Total Forestry Service	7,000
01	20	7391	Utilities	6,500	11,177	6,500	11,177	6,500	10,314	Telephone, electric, gas	12,000	
											Total Utilities	12,000
01	20	7401	Uniforms	1,000	622	1,000	622	1,000	653	Boots, shirts, pants, etc	1,000	
											Total Uniforms	1,000
01	20	7451	Vehicle & Equipment Fuel	14,000	13,302	14,000	13,302	13,000	16,877	Fuel	13,000	
											Total Vehicle & Equipment Fuel	13,000
01	20	7501	Miscellaneous	1,500	1,127	1,500	1,127	1,500	821	Over boots, safety supplies, rain gear, etc.	1,500	
											Total Miscellaneous	1,500
<b>Total Expense</b>				<b>345,450</b>	<b>328,532</b>	<b>358,250</b>	<b>354,923</b>	<b>396,350</b>	<b>443,562</b>		<b>486,826</b>	

## Transportation System Capital Improvements

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed	
<b>Revenue</b>												
35	00	4350	Grant - State					270,000	256,500	Main Street Grant	13,500	
											Total Grant - State	13,500
35	00	4400	Interest Income	10,000	16,127	3,000	5,731	3,800	3,496	Interest accrued on fund balance	3,800	
											Total Interest Income	3,800
35	00	4655	Willowbrook Sidewalks		0		0		15,000	Called bond for sidewalks	0	
											Total Willowbrook Sidewalks	0



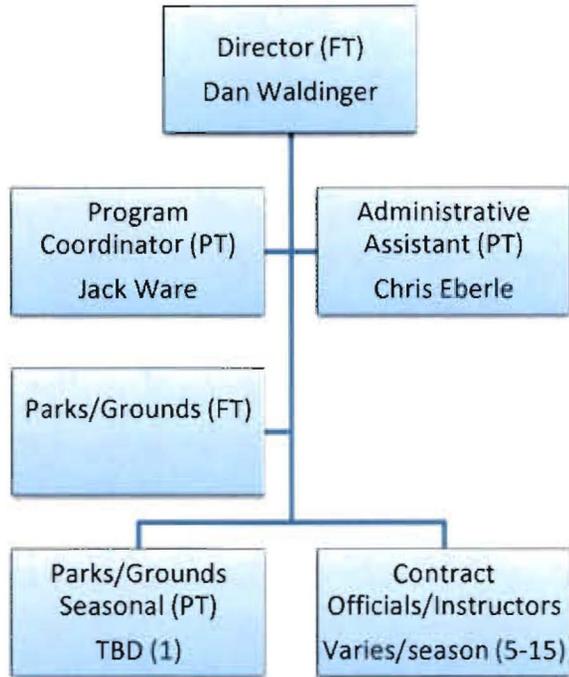
# FY 2012 BUDGET WORKSHEET COMMUNITY DEVELOPMENT

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>Expense</b>											
01	40	7011	Wages	52,500	52,159	57,500	57,339	61,500	59,526		66,500
										Total Wages	66,500
01	40	7012	Overtime	525	0	525	320	500	158		500
										Total Overtime	500
01	40	7015	Temporary	2,720	2,320	5,000	3,337	12,500	11,498	Part-time 1/2 Code Enforcement Officer	6,900 7,600
										Total P & Z Commissioners	4,000
01	40	7019	P & Z Commissioners			4,000	1,850	4,000	2,500		4,000
01	40	7021	IMRF					6,650	6,218	Retirement	7,370
										Total P & Z Commissioners	4,000
01	40	7019	P & Z Commissioners					6,100	5,601	Fica/Mdcr	6,820
										Total Health/Life Insurance	8,250
01	40	7071	Health/Life Insurance	7,000	6,437	7,300	7,290	7,360	7,273		8,250
01	40	7050	Board of Appeals			500	125	500	475		300
										Total Board of Appeals	300
01	40	7120	Membership, Fees, Sub	500	0	500	0	500	100	APA/AICP/Illinois APA Chapter Dues	500
										Total Membership, Fees	500
01	40	7126	Subscriptions	100	0	100	0	100	0	Planning Commissioners Journal	100
										Total Subscriptions	100
01	40	7142	Engineering	100,000	91,942	75,000	101,642	75,000	76,608	Consultation, Subdivision Review, Annexations	80,000
										Total Engineering	80,000
01	40	7212	Equipment/Tools	1,500	1,423	1,500	1,610	1,500	589	Equip	1,500
										Total Equipment/Tools	1,500
01	40	7314	Legal Fees	65,000	33,528	50,000	43,855	50,000	35,146	Consultation, Subdivision Review, Annexations	45,000
										Total Legal Fees	45,000
01	40	7322	Office Supplies	300	805	500	441	500	428	File Folders/Storage, Miscellaneous	500
										Total Office Supplies	500
01	40	7341	Postage	1,000	259	500	244	500	293	General Postage, Certified/Registered Mailings	500
										Total Postage	500
01	40	7350	Publishing	2,500	1,464	2,000	500	2,000	386	Public Hearing Notices, Brochure Printing	2,000
										Total Publishing	2,000
01	40	7371	Schools/Training/Travel	2,500	517	2,500	97	2,500	0	Schools/Training	2,500
										Total Schools/Training	2,500
01	40	7391	Utilities	600	359	420	11	250	480	Utilities (1/2 code officer cellular)	250
										Total Utilities	250
01	40	7400	Capital Improvements			30,000	0	30,000	0	Comprehensive Plan	30,000
										Total Comprehensive Plan	30,000
01	40	7401	Uniforms	150	80	150	0	225	0	Uniforms	225
										Total Uniforms	225
01	40	7451	Vehicle Fuel		12	150	0	600	85	1/2 Administration Truck	50
										Total Vehicle Fuel	50
01	40	7454	Vehicle Maintenance				0	100	8	1/2 Administration Truck	100
										Total Vehicle Maint	100
01	40	7501	Miscellaneous	150		100	466	1,000	25		1,000
										Total Miscellaneous	1,000
<b>Total Expense</b>				237,045	191,306	238,245	219,127	263,885	207,397		272,465

# FY 2012 BUDGET WORKSHEET PUBLIC WORKS DEPARTMENT

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>Expense</b>											
01	45	7011	Wages	54,000	52,826	57,000	57,035	36,700	17,309	Estimated pay of current position	60,600
Total Wages											60,600
01	45	7012	Overtime	2,000	2,728	3,000	941	1,000	140		1,000
Total Overtime											1,000
01	45	7015	Temporary/Part-time	22,000	6,973	28,065	15,593	12,500	11,498	1/2 Eng Tech Secretary 1/3	6,900 7,600
Total Temporary/Part-time											14,500
01	45	7021	IMRF					2,730	1,756	retirement	6,776
Total IMRF											6,776
01	45	7022	FICA/MDCR					2,930	2,171	social security	6,000
Total MDCR/FICA											6,000
01	45	7071	Health/Life Insurance	9,200	8,532	9,950	9,946	23,550	12,139	changed allocations	9,000
Total Health Insurance											9,000
01	45	7100	Consulting Services					40,000	740		5,000
Total Consulting Services											5,000
01	45	7120	Membership, Fees, Sub	200	474	945	359	400	0	Fees	400
Total Membership, Fees, Sub											400
01	45	7126	Subscriptions	150	82	90	82	100	0	ENR	100
Total Subscriptions											100
01	45	7142	Engineering	10,000	11,393	3,000	2,113	3,000	8,266	testing/exploration, consulting	5,000
Total Engineering											5,000
01	45	7212	Equipment/Tools	11,000	11,884	13,000	10,261	4,500	3,182	Misc Equip	4,500
Total Equipment/Tools											4,500
01	45	7314	Legal Fees	5,000	1,275	-	0	1,000	0		1,000
Total Legal Fees											1,000
01	45	7322	Office Supplies	400	612	600	220	600	222		500
Total Office Supplies											500
01	45	7341	Postage	200	0	100	77	100	0		100
Total Postage											100
01	45	7350	Publishing						203		
Total Publishing											0
01	45	7355	Recruitment/Hiring	-	40	200	0	1,000	783		1,000
Total Recruiting/Hiring											1,000
01	45	7371	Schools/Training/Travel	1,500	2,277	3,500	1,437	2,000	13	Access 2	2,000
Total Schools/Training/Travel											2,000
01	45	7391	Utilities	600	767	900	1,061	1,050	781		1,000
Total Utilities											1,000
01	45	7401	Uniforms	150	80	150	168	225	0		225
Total Uniforms											225
01	45	7451	Vehicle Fuel	1,500	1,110	1,200	1,087	1,125	681	1/2 Administration Truck	500
Total Vehicle Fuel											500
01	45	7454	Vehicle Maintenance	200	83	200	16	200	27	1/2 Administration Truck	100
Total Vehicle Maintenance											100
01	45	7501	Miscellaneous	50	78	-	0	500	4		500
Total Miscellaneous											500
<b>Total Expense</b>				118,150	101,214	121,900	100,396	135,210	59,915		119,801

# 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

### Personnel Services

Classification	Position	FY 2011	FY 2012
Full Time	Director	1	1
Part Time	Program Coordinator	1	1
Part Time	Administrative Assistant	1	1
Part Time Seasonal	Park/Grounds Maintenance	1 (Spring/Summer)	2 (Spring/Summer)
Full Time			1
Part Time Seasonal	Concessions Operators	3-5 (Spring/Summer)	3-5 (Spring/Summer)
Contract Seasonal	Officials/Instructors	5-15 (varies on season)	5-15 (varies on season)

# The Village of Mahomet Purpose, Mission, Values and Goals

## Purpose

Our purpose is to provide quality of service to enhance the safety, livability and prosperity of our community.

## Mission

The Village of Mahomet is committed to preserving, protecting, and enhancing our community's quality of life through responsible residential and economic development. We will strive to utilize sound fiscal management through responsible use of community resources and develop ownership and pride through citizen involvement in civic, social and cultural affairs. We are committed to providing for the needs of today, preparing for the demands of tomorrow, and remaining mindful and respectful of the past.

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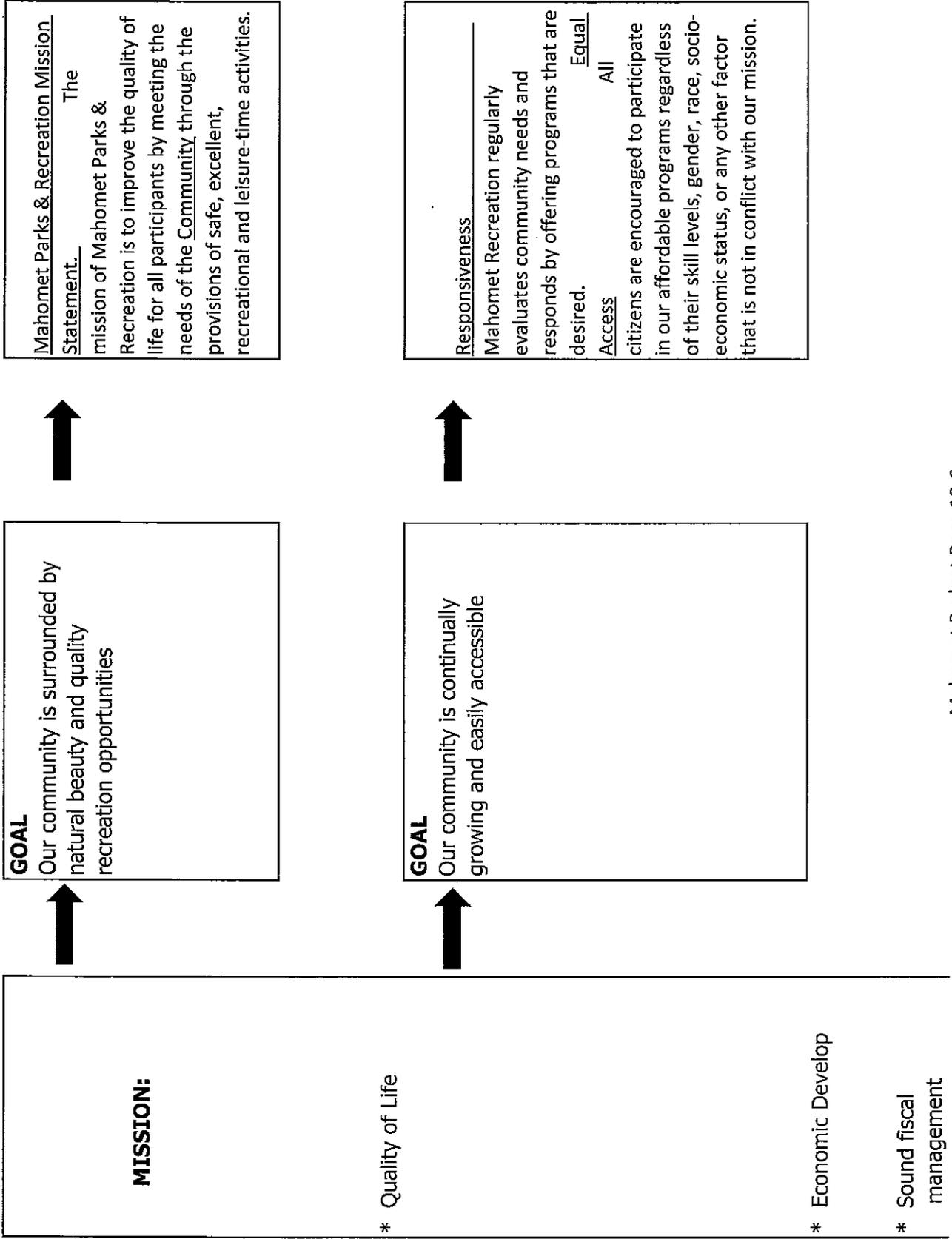
## Goals

Our community is surrounded by natural beauty and quality recreation opportunities	Our community is continually growing and easily accessible	Our community has quality village government and services	Our community has a high quality of life and excellent schools
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# The Village of Mahomet Purpose, Mission, Values and Goals

## Parks & Recreation



**GOAL**

Our community has quality village government and services



Customer Service/Program

Evaluations

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

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 for more facilities (20 acres) in a short period of time.

\* Citizen involvement

\* Provide for needs & demands

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**GOAL**  
Our community has a high quality of life and excellent schools



**Medium Range Goals: Proper Planning for Excellence in Quality of Life Projects**

1. Continue to increase and improve programming to meet growing needs of community
2. Conduct feasibility study for community/rec center to address lack of indoor community space
3. Continue development of Brant Johnson Park
4. Continue development of Barber Park
5. Redevelopment of Russell Park
6. Conduct feasibility study and begin plan for future indoor/ outdoor recreation complex
7. Bike/Walk Pathway system improvements
8. Update Park & Recreation Master Plan

## FY 2012 WORKSHEET PARK AND RECREATION

### Recreation

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>REVENUE</b>											
11	00	4100	Concession Stand Income	10,000	7,600	10,000	6,680	9,000	7,613	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	14,000	19,078	15,000	18,058	15,000	20,038	anticipate steady increase in donations from sponsors	15,000
11	00	4400	Interest Income	1,000	545	1,000	260	250	311		250
11	00	4700	Miscellaneous Income	5,000	4,616	2,500	4,911	4,000	9,569	Reservation fees will increase	6,000
11	00	4900	Transfer from GC	9,000	9,000	14,000	16,412	14,000	14,000	see attached memo	14,000
11	00	4910	Registration Fees	145,000	126,284	145,000	130,000	140,000	123,452	participation in core programs leveled off	130,000
11	00	4917	Transfer from IMRF					5,775	5,335		6,720
11	00	4919	Transfer from SS					5,125	5,068		4,700
			<b>Total Revenue</b>	<b>184,000</b>	<b>167,123</b>	<b>187,500</b>	<b>176,321</b>	<b>193,150</b>	<b>185,386</b>	core programs did not increase 4% as anticipated from last year, instead they were flat	<b>185,670</b>
<b>EXPENSE</b>											
11	00	7011	Wages	65,215	63,645	70,000	65,121	67,000	63,087	Wages with % splits	63,000
11	00	7012	Overtime	3,000	1,784	3,000	1,700	3,000	1,564	Overtime for rec staff	3,000
11	00	7021	IMRF					5,775	5,335	Expensing through each fund	6,720
11	00	7022	Fica/Mdcr					5,125	4,883	Expensing through each fund	4,700
11	00	7023	Advertising/Hiring	1,000	382	1,000	729	1,000	260	Each of the 5 core programs we do employment ads, annual sponsor	1,000
11	00	7050	Contracted Services		145		0	0	0		0
11	00	7060	Copier Cost	500	500	500	295	400	295	Copier service/contract	400
11	00	7071	Health/Life	6,700	6,333	7,700	7,385	7,100	6,953	Health Insurance premiums (60/40)	7,000
11	00	7100	Maintenance & Repairs	2,000	840	2,000	1,032	2,000	776	General Maintenance/Repairs	2,750
11	00	7130	Disposal Service	1,000	525	1,000	636	800	527	Disposal services for both Parks and Recreation Departments	750
11	00	7190	website services	1,700	1,500	1,700	1,693	1,950	1,775	expect increase in web service/need additional software	2,000
11	00	7201	Equipment, new	4,000	2,892	4,000	2,436	4,000	1,913	Typically used for bigger items such as pitching machine/or ballfield maintenance purchases	4,000
11	00	7314	Legal	250	725	500	219	250	0	Establishing department policy requires more legal review	250
11	00	7322	Office Supplies	1,200	1,465	1,400	1,015	1,400	777	Increased need for common supplies due to increased productivity as a result of adding programs and intern	1,400
11	00	7341	Postage	600	162	500	186	300	168	TY Letters for Sponsors, Flyers, day-to-day operations	250
11	00	7350	Program Guide	4,000	3,554	4,000	3,820	4,300	4,058	Program Guide Printing & Postage and cover design	4,300
11	00	7371	Schools & Training	1,000	1,064	1,000	995	1,400	1,064	Annual Illinois Parks & Rec Assoc. Conference and membership dues to IPRA, C.C. Sports Com and C.I.R.N. (Central Illinois Rec Network)	1,400
11	00	7391	Utilities	5,000	4,775	5,000	5,522	5,000	6,658	Field Lights, Facility Electric, Office Phone	5,250
11	00	7420	Sales Tax	150	83	150	65	100	110	Sales tax on concession stand products	100
11	00	7451	Vehicle Fuel	2,000	1,388	2,200	1,732	2,200	1,773	instability of gas prices (10% increase)	2,200
11	00	7454	Vehicle Maintenance	800	335	800	243	800	629	Routine maintence: oil change, general service, tire repairs	1,000
11	00	7501	Miscellaneous	1,500	1,098	1,200	734	1,000	548	misc	800
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
			<b>Total Expense</b>	<b>103,615</b>	<b>95,195</b>	<b>109,650</b>	<b>97,558</b>	<b>116,900</b>	<b>105,153</b>		<b>114,270</b>
			<b>Revenue Over (Under) Expense</b>	<b>80,385</b>	<b>71,928</b>	<b>77,850</b>	<b>78,763</b>	<b>76,250</b>	<b>80,233</b>		<b>71,400</b>

### Recreation Programs

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>Expense</b>											
11	10	7011	Wages		0		0		0		
11	10	7050	Contracted Employees	20,000	20,178	20,000	21,818	21,000	23,260	Includes all officials/site supervisors for all sport activities	21,000
11	10	7060	Contracted Employees-Non Sport			2,500	2,718	3,000	1,646		3,000
11	10	7100	Field Maintenance	6,000	3,157	6,000	3,666	6,000	5,010	Ag Lime for Infields, Field Paint, Field Markers, Field Grooming	6,500
11	10	7110	Adult League Softball	1,000	838	1,000	639	1,000	601	Equipment, trophies	1,000
11	10	7120	Farm League Baseball	800	737	-	0	-	0	Equipment, shirts, awards	0
11	10	7125	Fast Pitch Camp	250	0	250	250	200	0	Equipment	200
11	10	7130	Youth Baseball	2,500	2,400	5,700	4,893	5,500	2,426	Equipment, shirts, awards	5,500
11	10	7140	Minor Baseball League	2,400	2,122	-	0	-	206	Equipment, shirts, awards	0
11	10	7150	Jr Pony League Baseball	2,800	2,552	-	0	-	0	NOT OFFERING	0
11	10	7170	Youth Softball	1,550	1,260	5,350	4,673	5,200	8,399	Equipment, shirts, awards	5,200
11	10	7180	Girls SB 9-11	2,400	2,517	-	0	-	0	Equipment, shirts, awards	0
11	10	7185	Jr. High Softball	1,400	1,006	-	0	-	0	Equipment, shirts, awards	0
11	10	7195	T-Ball	2,245	2,098	2,245	0	2,300	1,560	Equipment, shirts, awards	2,300
11	10	7196	Early Childhood	500	92	400	0	200	0	Supplies	100
11	10	7197	Egg Hunt	350	257	400	352	300	35	Supplies	400
11	10	7198	Basketball - Youth	5,000	3,362	5,000	3,354	4,500	3,878	Equipment, shirts, awards	4,500

11	10	7210	Soccer	9,000	7,522	9,000	6,857	9,000	6,549	Equipment, shirts, awards	8,500
11	10	7212	Soccer Camp					100	30	Equipment, shirts, awards	100
11	10	7215	Tennis					250	0	Equipment, shirts, awards	250
11	10	7220	Volleyball - Sand					150	0	Equipment, shirts, awards	150
11	10	7230	Volleyball - Girls	1,400	338	1,400	584	1,300	668	Equipment, shirts, awards	1,300
11	10	7235	Flag Football - Adult	250	204	250	35	250	287	Equipment, awards	450
11	10	7240	Flag Football	1,900	1,938	1,900	2,399	2,200	2,494	Equipment, shirts, awards	2,500
11	10	7245	Recreation Trips	9,000	2,486	9,000	4,634	6,000	2,849	Bus Rental, Activity Fees, Goodie Bags	5,000
11	10	7410	Refunds Paid	1,600	3,504	1,600	3,673	2,000	1,852		2,000
11	10	7420	Rentals	3,200	1,555	3,000	1,394	3,000	3,204	Porta Potties, Field Maintenance Equipment	2,500
11	10	7450	Misc. Programs	2,000	1,068	1,500	634	1,800	15	Supplies	1,800
<b>Total Expense</b>				<b>77,545</b>	<b>61,189</b>	<b>76,495</b>	<b>62,573</b>	<b>75,250</b>	<b>64,969</b>		<b>74,250</b>

**Recreation**

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>Expense</b>											
11	20	7011	Wages	3,500	2,463	3,200	2,324	3,000	2,420	Concessions employees	3,000
11	20	7021	IMRF						0	Concessions employees	0
11	20	7022	Fica/Mdcr					230	185	Concessions employees	230
11	20	7100	Food Supplies	7,000	4,359	6,600	4,306	5,000	3,910	Concessions products	5,000
11	20	7211	Equipment Maintenance & R	1,000	604	800	25	500	448	Concessions Repair	500
11	20	7501	Miscellaneous	300	154	200	350	200	120	Misc Concession Supplies	200
<b>Total Expense</b>				<b>11,800</b>	<b>7,580</b>	<b>10,800</b>	<b>7,005</b>	<b>8,930</b>	<b>7,083</b>		<b>8,930</b>

**Park**

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>Revenue</b>											
12	00	4200	Donations	0	200	0	1,479	200	1,675	Misc.	200
12	00	4201	Johnson Park Donations	500	15,166	10,000	8,376	10,000	3,900	Johnson Park Donations	4,000
12	00	4202	Russel Park Donations					1,000	0	Russell Park Donations	20,000
12	00	4206	Real Estate Tax	76,500	77,792	75,000	79,517	79,000	79,185	Property Taxes allocated to parks	82,850
12	00	4400	Interest Income	3,000	3,777	1,000	1,846	700	2,087	Lower interest rates and less cash	1,000
12	00	4500	Rentals	500	150	500	100	100	0		100
12	00	4700	Miscellaneous	-	539	-	0	-	0		0
12	00	4840	Property Income					19,400	28,235	Property on McDougal Road	0
12	00	4901	Transfer from UT					75,000	75,000		80,000
12	00	4901	Transfer from UT					6,150	4,484		7,228
12	00	4919	Transfer from SS					4,900	3,696		5,410
<b>Total Revenue</b>				<b>80,500</b>	<b>97,623</b>	<b>86,500</b>	<b>91,318</b>	<b>196,450</b>	<b>198,262</b>		<b>200,788</b>

<b>Expense</b>											
12	00	7011	Wages	9,000	5,416	19,000	18,264	57,250	49,380	Part-time, seasonal maintenance help (typically April-Sept); 30% of Dan's Wage	66,500
12	00	7012	Overtime			1,000	500	1,000	768		1,000
12	00	7015	Temporary					13,000	7,579		10,000
12	00	7021	IMRF					6,150	4,269		7,228
12	00	7022	Fica/Mdcr					4,900	3,910		5,410
12	00	7071	Health/Life Insurance					10,044	9,674		17,800
12	00	7075	Building Maintenance					2,400	2,500		2,400
12	00	7142	Engineering	-	695	-	0	-	0		0
12	00	7201	Equipment, new	3,000	2,307	3,000	2,892	3,000	2,134	parks small equipment, paint	3,000
12	00	7211	Equipment Maint & Repair	700	296	1,000	732	1,000	771	field painter repair, utility car repair, misc	1,000
12	00	7314	Legal	5,000	1,275	5,000	0	-	438		0
12	00	7330	Brent Johnson Park	28,760	2,721	40,000	1,845	50,000	28,602	ongoing park improvements	50,000
12	00	7331	Russel Park Renovations							park improvements	
12	00	7391	Utilities	400	452	600	931	1,000	1,278	increasing cost of utilities	1,000
12	00	7405	Property Acquisition	-	0	-	0	1,500	1,110		1,500
12	00	7451	Vehicle Fuel	1,700	2,479	2,000	1,600	2,000	2,769	instability of fuel cost	2,000
12	00	7454	Vehicle Maintenance	925	374	925	910	925	949	pending outcome of vehicle replacement this could change	925
12	00	7470	Capital Improvement	5,000	1,340	19,000	3,261	140,000	31,572	AED's @ 1500/unit(Barber, Dowell), Park Improvements-mulch/landscaping 7,000, Improvements to BJ Park 9,000	150,410
12	00	7501	Miscellaneous	2,300	2,317	2,000	2,538	2,000	1,210	Misc	2,000
12	00	7806	Trans to VR/CE	2,000	2,000	2,000	2,000	2,000	2,000		2,000
<b>Total Expense</b>				<b>58,785</b>	<b>21,672</b>	<b>95,525</b>	<b>35,473</b>	<b>298,169</b>	<b>150,913</b>		<b>324,173</b>
<b>Revenue Over (Under) Expense</b>				<b>21,715</b>	<b>75,952</b>	<b>-9,025</b>	<b>55,845</b>	<b>-101,719</b>	<b>47,349</b>		<b>-123,385</b>

**Bridle Leash Park**

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>Revenue</b>											
12	10	4185	Disposition of Property	90,000	0	0	0	0	0		0
12	10	4200	Donation	5,000	594	5,000	0	0	0	tree bench campaign	0
12	10	4350	Grant Reimbursements	300,000	330,825	69,175	69,175	0	0		0
12	10	4400	Interest Income	3,000	2,605	200	0	0	0		0
12	10	4901	Transfer from UT	200,000	200,000	100,000	100,000	0	0	Utility tax transfer to support parks	0
<b>Total Revenue</b>				<b>598,000</b>	<b>534,024</b>	<b>174,375</b>	<b>169,175</b>	<b>0</b>	<b>0</b>		<b>0</b>

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
			Expense								0
12	10	7142	Engineering	35,000	20,319	0	0	0	0		0
12	10	7314	Legal	2,000	2,888	1,000	788	0	0		0
12	10	7470	Capital Improv Bridle L	740,200	512,129	311,000	184,032	15,000	22,656	See attached CIP Sheets	0
12	10	7600	Prof Services/Audit		800	800	500	0	0		0
			Total Expense	777,200	536,135	312,800	185,320	15,000	22,656		0
			Revenue Over (Under) Expense	-179,200	-2,110	-138,425	-16,145	-15,000	-22,656		0

# The Village of Mahomet Purpose, Mission, Values and Goals

## Purpose

Our purpose is to provide quality of service to enhance the safety, livability and prosperity of our community.

## Mission

The Village of Mahomet is committed to preserving, protecting, and enhancing our community's quality of life through responsible residential and economic development. We will strive to utilize sound fiscal management through responsible use of community resources and develop ownership and pride through citizen involvement in civic, social and cultural affairs. We are committed to providing for the needs of today, preparing for the demands of tomorrow, and remaining mindful and respectful of the past.

## Values

Our organizational values are:

Service, Integrity, Employees, Teamwork

## Goals

Our community is surrounded by natural beauty and quality recreation opportunities

Our community is continually growing and easily accessible

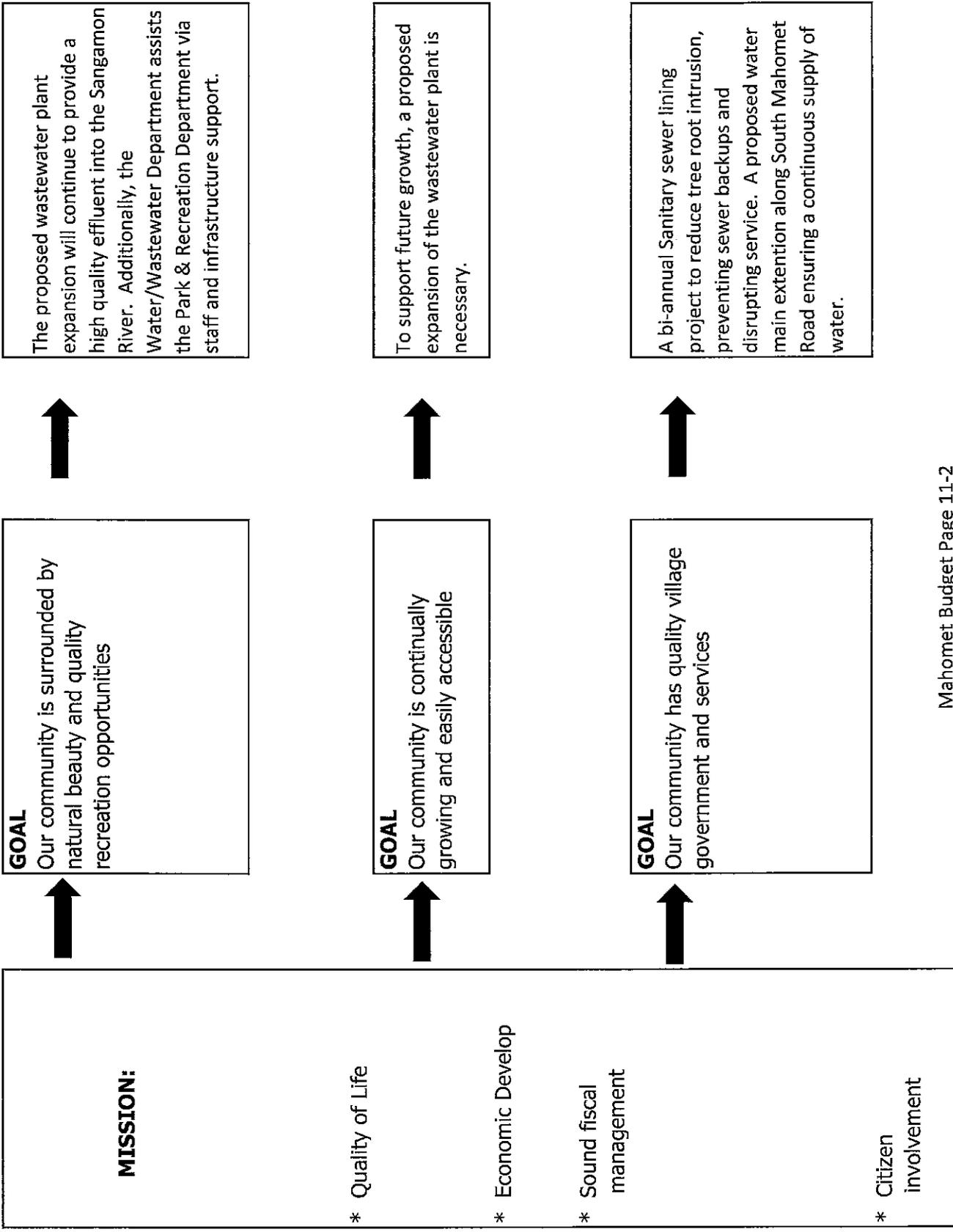
Our community has quality village government and services

Our community has a high quality of life and excellent schools



# The Village of Mahomet Purpose, Mission, Values and Goals

## Water/Wastewater



\* Provide for needs & demands



**GOAL**  
Our community has a high quality of life and excellent schools



Proactive planning, efficient operations and professional management supports quality of life expectations for our community.

# FY 2012 WORKSHEET WATER DEPARTMENT

## OPERATION AND MAINTENANCE

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>REVENUE</b>											
02	00	4100	Water Billing	576,000	547,364	560,000	545,811	560,000	603,991	Billing projections Total Water Billing	614,300 614,300
02	00	4150	Water Application Fees	1,500	1,780	1,600	2,020	1,800	1,880	\$20 fee for new service Total Water Application Fees	2,000 2,000
02	00	4201	RE Tax - Fire Protection	41,150	41,811	36,900	39,328	37,400	37,473	Real Estate Tax distribution Total RE Tax - Fire Protection	38,175 38,175
02	00	4400	Interest Income	5,000	1615.46	1,000	592	550	609	Interest revenue Total Interest Revenue	550 550
02	00	4700	Miscellaneous	1,500	7861.96	3,000	2951	3,000	3985	Repair reimbursement & meter purchases Total Miscellaneous	3,500 3,500
<b>Total Revenue</b>				<b>625,150</b>	<b>600,432</b>	<b>602,500</b>	<b>590,702</b>	<b>602,750</b>	<b>647,938</b>		<b>658,525</b>
<b>EXPENSE</b>											
02	00	7011	Wages	75,000	71,644	80,000	78,322	119,100	109,816	annual wages for employees Total Wages	121,200 121,200
02	00	7012	Overtime	6,000	7,594	7,500	7,416	7,500	4,505	call outs, weekend plant work, repairs (INCREASE 1,500) Total Overtime	7,500 7,500
02	00	7015	Temporary	3,600	5,953	7,500	7,865	7,500	4,302	parttime employee wages Total Temporary	7,500 7,500
02	00	7020	Wages - Streets	1,000	0	1,000	258	-	0	 Total Wages - Streets	0 0
02	00	7021	IMRF					12,779	11,877	Expensing through each dept Total IMRF	14,280 14,280
02	00	7022	Fica/Mdcr					10,080	9,005	Expensing through each dept Total Fica/Mdcr	9,950 9,950
02	00	7071	Health/Life Insurance	15,000	12655.9	15,000	14,581	24,750	23,571	15% increase for health insurance Total Health/Life Insurance	26,400 26,400
02	00	7072	Bad Debts	1,000	986	1,000	1,000	1,000	1,260	uncollected water bill payments Total Bad Debts	1,000 1,000
02	00	7080	Building Maint	10,000	9,466	10,000	6,218	10,800	3,891	building and grounds repair and maintenance Total Building Maint	10,000 10,000
02	00	7100	Chemicals	40,000	43,874	40,000	40,303	42,000	46,284	salt, fluoride, chlorine, phosphate Total Chemicals	50,000 50,000
02	00	7130	Distribution Cost	10,000	8,230	10,000	5,249	10,000	8,211	brass fittings, curb and valve boxes, meter pit parts, marking flags, paint Total Distribution Cost	10,000 10,000
02	00	7140	Disposal Service	750	605.82	800	510	-	0	garbage pick-up (added to building maint) Total Disposal Service	0 0
02	00	7142	Engineering	5,000	2,044	4,500	458	4,500	208	operations not project specific Total Engineering	2,500 2,500
02	00	7201	Equipment - New	5,000	2,252	5,000	3,135	5,000	1,611	smaller dollar items Total Equipment - New	5,000 5,000
02	00	7211	Equipment & Vehicle Maint	8,000	9,614	8,000	7,177	8,000	7,202	this line item will fluctuate from year to year Total Equipment & Vehicle Maint	8,000 8,000
02	00	7232	Equipment Rental	1,000	969	1,000	65	1,000	0	trencher, skid steer etc. Total Equipment Rental	1,000 1,000
02	00	7240	Fire Hydrant Replace & Main	3,000	166	3,000	1,171	3,000	4,026	repair and replace fire hydrants Total Fire Hydrant Replace & Maint	3,000 3,000
02	00	7260	Generator Maint & Repair	2,000	1,388	3,000	1,954	3,000	1,914	service water plant generator Total Generator Maint & Repair	3,000 3,000
02	00	7301	Insurance	8,500	7917.42	9,000	7874	9,000	9045	workers comp, vehicles, property, inland marine coverage Total Insurance	10,000 10,000
02	00	7314	Legal Fees	1,000	281	1,000	88	11,000	8,820	 Total Legal Fees	30,000 30,000
02	00	7315	Lab Fees	3,500	3,399	4,000	5,261	5,000	3,325	laboratory analysis -monthly coliform and fluoride. Total Lab Fees	5,000 5,000
02	00	7316	Lab Chemicals	2,000	1,577	2,200	1,568	2,200	1,978	reagents and solutions to perform daily water analysis, Total Lab Chemicals	2,200 2,200
02	00	7318	Meters	19,000	20,219	29,000	20,445	26,500	25,620	water meters and hardware, radio modules, Total Meters	26,500 26,500
02	00	7322	Office Supplies	1,000	1,122	1,800	475	1,000	765	pens, pencils, folders, cabinets, computer items, stationary, fax machine, copier Total Office Supplies	1,000 1,000
02	00	7341	Postage	3,500	4,468	4,100	4,100	4,100	3,996	for water bill mailings and package shipments Total Postage	4,000 4,000
02	00	7350	Publishing	2,000	1,391	2,000	704	2,000	585	newspaper notices, ccr reporting Total Publishing	2,000 2,000
02	00	7355	Recruitment/Hiring	500	97	500	0	500	0	classified ads Total Recruitment/Hiring	500 500
02	00	7371	Schools & Training	1,000	622	1,000	652	1,000	1065	assoc. dues, meetings and conferences, publications Total Schools & Training	1,000 1,000
02	00	7375	Shop Supplies	3,500	2,612	3,850	3,594	3,850	2,838	hand tools, power tools, cleaning supplies, paint Total Shop Supplies	3,500 3,500
02	00	7381	Travel	300	0	-	0	-	0	conferences or meetings that would require funds to travel Total Travel	0 0

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed	
02	00	7391	Utilities	85,400	81,064	85,000	75,067	85,000	75,358	electricity to operate treatment plant and wells, natural gas, phone, fax, Internet	82,500	
Total Utilities											82,500	
02	00	7401	Uniforms	500	363.64	500	219	500	61	pants, shirts,boots	600	
Total Uniforms											600	
02	00	7451	Vehicle Fuel	7,500	5,609	7,500	5,906	7,000	4,045	fuel for trucks,vector, jetter,pumps	6,500	
Total Vehicle Fuel											6,500	
02	00	7454	Vehicle Maintenance	2,500	1957.61	2,500	1,193	2,500	1,025	truck maint. And repair	2,500	
Total Vehicle Maintenance											2,500	
02	00	7455	Water Line repair	12,000	10,481	12,000	7,201	12,000	7,811	stainless steel repair clamps, repair couplings,machine rental,concrete and asphalt replacement	10,000	
Total Water Line Repair											10,000	
02	00	7501	Miscellaneous	750	470.32	750	469	750	458		600	
Total Miscellaneous											600	
Expense Subtotal Before Transfers				340,800	321,096	363,200	310,498	443,909	384,478		Subtotal	468,730
02	00	7800	Trans to Social Security	6,400	6,600	7,400	7,250	-	0	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	-	0	supports payroll, billing and accounts payable	0	
Total Transfer to Administration											0	
02	00	7806	Trans to ERF/VRF	15,000	15,000	10,000	10,000	-	0	funding source for new equipment and vehicles	0	
Total Transfer to ERF/VRF											0	
02	00	7810	Trans to Capital Improvement	120,000	120,000	50,000	50,000	25,000	25,000	funding for CI projects	25,000	
Total Transfer to Capital Improv											25,000	
02	00	7815	Transfer to Debt Retirement	162,000	162,000	162,000	162,000	180,000	180,000	to pay for bonds	180,000	
Total Transfer to Debt Retirement											180,000	
02	00	7817	Transfer to IMRF	7,700	7,500	8,750	8,750	-	0	supports IMRF contribution	0	
Total Transfer to IMRF											0	
Total Expense				681,900	662,196	631,350	578,498	648,909	589,478			673,730
Revenue Over (Under) Expense				-56,750	-61,764	-28,850	12,204	-46,159	58,460			-15,205

#### WATER CAPITAL IMPROVEMENT

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>REVENUE</b>											
05	00	4300	Connection Fees	41,500	37,339	40,275	34,610	25,000	30,220	20 new users	
Total Connection Fees											19,000
05	00	4350	Grant for Main Street					35,000	0		
Total Grants											35,000
05	00	4400	Interest Income	2,000	5,752	4,000	2,703	1,000	1,557		
Total Interest Income											1,000
05	00	4660	Extension Payments	5,000	4,806	5,000	9,775	6,000	5,812		
Total Extension Payments											6,000
05	00	4900	Trans from WOM	160,000	160,000	120,000	120,000	25,000	25,000		
Total Trans from WOM											25,000
Total Revenue				208,500	207,897	169,275	167,088	92,000	62,589		86,000
<b>EXPENSE</b>											
05	00	7142	Engineering	22,250	11,335	40,500	9,940	52,000	6,256	Misc Engineering South Mahomet Road Water	8,000 47,500
Total Engineering											55,500
05	00	7314	Legal Fees	2,000	225	2,000	1,044	1,000	944		1,000
Total Legal Fees											1,000
05	00	7400	Capital Improvements	212,750	120,618	252,500	125,692	140,000	55,990	South Mahomet Road Water Misc water main extension Oversizing	350,000 20,000 10,000
Total Capital Improvements											380,000
Total Expense				237,000	132,178	295,000	136,676	193,000	63,190		436,500
Revenue Over (Under) Expense				-28,500	75,719	-125,725	30,412	-101,000	-601		-350,500

#### WATER/SEWER BOND

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>REVENUE</b>											
06	00	4400	Interest Income	6,000	2,913	1,500	1,125	1,000	964		950
Total Interest Income											950
06	00	4900	Trans to Bond Fund	216,000	216,000	216,000	216,000	234,000	234,000		234,000
Total Trans to Bond Fund											234,000
Total Revenue				222,000	218,913	217,500	217,125	235,000	234,964		234,950
<b>EXPENSE</b>											
06	00	7900	Bond Payment - Interest	112,000	111,699	108,000	107,467	102,817	102,817		97,615
Total Bond Payment - Interest											97,615
06	00	7950	Bond Payment - Principal	150,000	150,000	155,000	155,000	160,000	160,000		165,000
Total Bond Payment - Principal											165,000
Total Expense				262,000	261,699	263,000	262,467	262,817	262,817		262,615
Revenue Over (Under) Expense				-40,000	-42,786	-45,500	-45,342	-27,817	-27,853		-27,665

# FY 2012 WORKSHEET SEWER DEPARTMENT

## OPERATION AND MAINTENANCE

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>REVENUE</b>											
03	00	4100	Sewer Billing	960,000	903,739	950,000	932,190	989,000	1,016,008	revenues for wastewater billing	
										Total Sewer Billing	1,139,000
03	00	4150	Sewer Application Fees	1,000	1,400	1,500	2,080	1,800	1,840	new account fee	
										Total Sewer Application Fees	1,800
03	00	4400	Interest Income	5,000	1,737	500	397	400	1,095	Interest Income for wastewater revenues	
										Total Interest Income	600
03	00	4700	Miscellaneous	100	0	-	6	-	12	Miscellaneous	
										Total Misc	0
			<b>Total Revenue</b>	<b>966,100</b>	<b>906,876</b>	<b>952,000</b>	<b>934,673</b>	<b>991,200</b>	<b>1,018,955</b>		<b>1,141,400</b>
<b>EXPENSE</b>											
03	00	7011	Wages	92,000	88,146	97,000	94,074	117,900	112,412	wages for employees	
										Total Wages	120,600
03	00	7012	Overtime	4,000	2,369	4,470	2,861	4,500	3,901	call outs, weekend work, repairs	
										Total Overtime	4,500
03	00	7015	Temporary	2,500	5,953	8,500	7,865	8,500	4,143	seasonal employee	
										Total Temporary	8,500
03	00	7020	Wages - Streets	500	44.64	500	0		0	overtime incurred by street dept. assisting wastewater dept.	
										Total Wages - Streets	0
03	00	7021	IMRF					12,265	12,121	Expensing through department	
										Total IMRF	13,980
03	00	7022	Fica/Mdcr					9,760	9,173	Expensing through department	
										Total Fica/Mdcr	9,700
03	00	7071	Health/Life Insurance	15,000	12,166	15,000	14,580	24,500	22,397	15% increase healthy/life insurance	
										Total Health/Life Ins	25,500
03	00	7072	Bad Debts	1,000	922	1,000	1,301	1,000	1,512	uncollected wastewater bills	
										Total Bad Debts	1,000
03	00	7080	Building Maint	8,500	3,817	8,000	6,491	9,200	7,644	upkeep of all sewer plant buildings and grounds	
										Total Building Maint	9,000
03	00	7100	Chemicals	3,700	4,777	4,500	6,060	5,000	4,158	chlorine gas, sodium sulfite, sodium hypochlorite	
										Total Chemicals	5,000
03	00	7130	Disposal	700	922.5	750	1,339	-	0	Combined with Building Maint	
										Total Distribution Cost	0
03	00	7142	Engineering	5,000	2,408	3,000	0	3,000	0	plant and collection system operations	
										Total Engineering	2,000
03	00	7201	Equipment - New	10,000	3,070	8,000	4,935	8,000	7,679	replacement or addition to plant equipment	
										Total Equipment - New	8,000
03	00	7211	Equipment & Vehicle Maint	15,000	7,465	12,000	9,809	11,300	11,839	repair and maintenance to blowers, pumps, controls, clarifiers, barscreen, flow recorders and meters, vactor, jetter, sewer camera, chlorinator, sand filters	
										Total Equip & Vehicle Maint	12,000
03	00	7232	Equipment Rental	500	500	500	0	-	0	rental equipment to make repairs	
										Total Equip Rental	0
03	00	7260	Generator Maint & Repair	3,500	3,160	4,500	2,733	4,500	2,335	maintenance to two plant generators, two portable generators, two permanent lift station generators	
										Total Generator Maint & Repair	4,500
03	00	7301	Insurance	9,500	8,273.16	9,500	7,952	9,500	9,117	liability, property, workers compensation insurance	
										Total Insurance	9,500
03	00	7312	Lab Supplies	3,000	2,452	3,000	1,843	3,000	3,002	reagents, solutions, lab instruments	
										Total Lab Supplies	3,000
03	00	7314	Legal Fees	2,500	573	2,500	88	12,500	9,270	legal review of wastewater operations such as sewer rates	
										Total Legal Fees	30,000
03	00	7315	Lab Fees	2,000	1,865	2,000	2,324	2,500	1,297	QA/QC program, semi annual sludge analysis	
										Total Lab Fees	2,500
03	00	7318	Meters	15,000	15,906	25,000	21,271	24,250	26,034	water meters and fittings, radio modules ( INCREASE \$ 10,000)	
										Total Meters	25,000
03	00	7320	Lift Station Maintenance	6,000	5,293	5,000	1,933	5,000	6,531	maintenance and repair for ten wastewater pump stations	
										Total Lift Station Maint	5,000
03	00	7322	Office Supplies	750	804	1,000	224	1,000	361	paper, printers and cartridges, folders, computer items	
										Total Office Supplies	1,000
03	00	7341	Postage	4,000	4,444	4,500	4,241	4,500	4,161	water bill mailings, package shipments	
										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.	
										Total Permit Fees	10,000
03	00	7350	Publishing	500	156	500	0	500	38	notices in newspaper	
										Total Publishing	500
03	00	7355	Recruitment/Hiring	500	222	500	0	500	0	advertising for staff replacement	
										Total Recruitment/Hiring	500
03	00	7371	Schools & Training	1,000	10	750	230	1,250	56	conferences, meetings	
										Total Schools & Training	1,000

03	00	7374	Wastewater Line repair	5,000	3,124	4,000	3,344	4,000	816	repair, cleaning and troubleshooting village owned sanitary sewers and manholes	
										Total WW line repair	3,500
03	00	7375	Shop Supplies	4,000	2,308	4,000	3,157	4,000	2,929	hand tools, power tools, grease, lubricants, cleaners, gloves, raingear	
										Total Shop Supplies	4,000
03	00	7380	Sludge Removal	28,000	20,034	28,000	26,589	28,000	20,295	cost to have digested sludge land applied	
										Total Sludge Removal	28,000
03	00	7381	Travel	500	0	500	0		0	cost incurred to attend conferences , visit manufactures equipment.	
										Total Travel	0
03	00	7391	Utilities	108,320	117,466	125,000	116,882	125,000	97,188	electricity, natural gas, phones lines, to operate treatment plant and ten lift stations.	
										Total Utilities	105,000
03	00	7401	Uniforms	600	243	600	225	600	596	boots, shirts, pants	
										Total Uniforms	800
03	00	7451	Vehicle Fuel	7,500	5,264	7,500	6,025	7,000	4,045	fuel for pickups, generators, pumps	
										Total Vehicle Fuel	7,000
03	00	7454	Vehicle Maintenance	3,500	2,797	2,500	1,578	2,500	1,359	maint. and repair for trucks	
										Total Vehicle Maintenance	2,500
03	00	7501	Miscellaneous	1,000	395	1,000	449	1,000	497	Miscellaneous	
										Total Miscellaneous	1,000
			Expense Subtotal Before Transfers	375,070	337,348	405,070	360,403	466,025	396,906		468,580
03	00	7800	Trans to Social Security	7,400	7,600	8,500	8,150	-	0	cost to support SS	0
03	00	7801	Trans to Administration	30,000	30,000	30,000	30,000	-	0	supports payroll, billing and accounts payable	0
03	00	7806	Trans to CR/VRF	15,000	15,000	10,000	10,000	-	0	funding source for new equipment and vehicles	0
03	00	7807	Transfer to WWTP	-	0	100,000	100,000	300,000	300,000	funding for expansion of WWTP	300,000
03	00	7809	Transfer to EMISS	325,000	325,000	195,000	195,000	-	0	funding for the completion on the EMISS project	0
03	00	7810	Trans to Capital Improv	100,000	50,000	-	0	50,000	50,000	in the wastewater system	50,000
03	00	7815	Transfer to Debt Retirem	168,000	168,000	168,000	168,000	168,600	168,600	to pay for bonds	168,600
03	00	7817	Transfer to IMRF	9,200	8,700	10,880	10,100	-	0	supports IMRF contribution	0
			Total Expense	1,029,670	941,648	927,450	881,653	984,625	915,506		987,180
			Revenue Over (Under) Expense	-63,570	-34,772	24,550	53,020	6,575	103,449		154,220

**SEWER CAPITAL IMPROVEMENT**

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>REVENUE</b>											
04	00	4300	Connection Fees	73,125	62,085	44,375	74,637	46,250	49,137	20 connections	39,000
04	00	4400	Interest Income	6,000	5,193	800	771	500	707		500
04	00	4655	Developer Payments		0	11,000	0	0	0		0
04	00	4660	Extension Payments	5,000	0	5,000	0	5,000	5,000	To connect to sanitary sewer	6,000
04	00	4840	Property Income	21,500	0	0	0	21,600	21,600		0
04	00	4900	Trans from WWOM	100,000	50,000	0	0	50,000	50,000		50,000
			Total Revenue	205,625	117,278	61,175	75,408	123,350	126,444		95,500
<b>EXPENSE</b>											
04	00	7142	Engineering	37,500	39,837	20,000	6,712	15,000	1,286	Engineering for sewer lining	10,000
04	00	7314	Legal Fees	2,000	1,706	2,000	150	1,000	3,050		1,000
04	00	7400	Capital Improvements	397,500	280,869	190,000	118,326	105,000	18,920	Sewer Lining	90,000
										Oversizing	15,000
			Transfer to EMISS				15,000				
04	00	7812	Transfer to WWTP		0		0		0		0
			Total Expense	437,000	322,413	212,000	140,188	121,000	23,256		116,000
			Revenue Over (Under) Expense	-231,375	-205,135	-150,825	-64,780	2,350	103,188		-20,500

**WASTEWATER TREATMENT PLANT EXPANSION**

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>REVENUE</b>											
37	00	4400	Interest Income	25,000	38,671	10,000	13,984	4,000	5,981		10,000
37	00		EPA Loan Proceeds	0	0	9,000,000	0	0	0		12,000,000
37	00	4903	Transfer from Wastewater	0	0	100,000	100,000	300,000	300,000		300,000
37	00	4904	Transfer from WWCI	0	0	0	0	0	12,450		0
			Total Revenue	25,000	38,671	9,110,000	113,984	304,000	318,431		12,310,000
<b>EXPENSE</b>											
37	00	7142	Engineering	600,000	255,050	450,000	382,111	300,000	449,076		377,000
37	00	7314	Legal	15,000	113	10,000	0	0	4,313		25,000
37	00	7400	Capital Improvements	585,000	0	4,650,000	0	0	835		5,000,000
			Total Expense	1,200,000	255,162	5,110,000	382,111	300,000	454,224		5,402,000
			Revenue Over (Under) Expense	-1,175,000	-216,492	4,000,000	-268,127	4,000	-135,793		6,908,000

Fund	Dept	Acct	Acct Title	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual	Budget Justification	2011 Budget Proposed
<b>REVENUE</b>											
38	00	4400	Interest Income	10,500	8,736	100	170	0	0		0
38	00	4800	Reimbursements	38,034	15,271	20,214	20,214	0	0		0
38	00	4900	Transfer from WWOM	325,000	325,000	195,000	195,000	0	0		0
38	00	4904	Transfer from WWCI				15,000		0		0
<b>Total Revenue</b>				<b>373,534</b>	<b>349,007</b>	<b>215,314</b>	<b>230,384</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>EXPENSE</b>											
38	00	7120	Construction	1,366,375	1,256,727	244,757	238,066	0	0		0
38	00	7132	Easement Acquisition		0		0	0	0		0
38	00	7142	Engineering	32,855	72,859	15,000	35,712	0	0		0
38	00	7314	Legal	1,000	675	1,000	456	0	0		0
<b>Total Expense</b>				<b>1,400,230</b>	<b>1,330,260</b>	<b>260,757</b>	<b>274,234</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>Revenue Over (Under) Expense</b>				<b>-1,026,696</b>	<b>-981,253</b>	<b>-45,443</b>	<b>-43,850</b>	<b>0</b>	<b>0</b>		<b>0</b>

**WATER/SEWER BOND**

Fund	Dept	Acct	Acct Title	2009 Budget	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual	Budget Justification	2012 Budget Proposed
<b>REVENUE</b>											
39	00	4400	Interest Income	4,000	1,411	675	539	500	451		500
39	00	4900	Trans to Bond Fund	114,000	114,000	114,000	114,000	114,600	114,600	Trans in order to make bond payment	114,600
<b>Total Revenue</b>				<b>118,000</b>	<b>115,411</b>	<b>114,675</b>	<b>114,539</b>	<b>115,100</b>	<b>115,051</b>		<b>115,100</b>
<b>EXPENSE</b>											
39	00	7900	Bond Payment - Interest	40,700	40,639	37,675	37,889	35,000	34,964	Interest Payment for EMISS	31,800
39	00	7950	Bond Payment - Principal	100,000	100,000	100,000	100,000	100,000	100,000	Principal Payment for EMISS	100,000
<b>Total Expense</b>				<b>140,700</b>	<b>140,639</b>	<b>137,675</b>	<b>137,889</b>	<b>135,000</b>	<b>134,964</b>		<b>131,800</b>
<b>Revenue Over (Under) Expense</b>				<b>-22,700</b>	<b>-25,228</b>	<b>-23,000</b>	<b>-23,350</b>	<b>-19,900</b>	<b>-19,913</b>		<b>-16,700</b>



# *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. Smithbrooke Park, an industrial park is being proposed for construction in ~~FY10/11~~. **FY11/12.**

*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. 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~~ **22, 2011** implementing a \$.01 water rate increase and a ~~\$.04~~ **\$.09** increase in the wastewater rates for ~~FY10/11~~ **FY 11/12** 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 ~~FY10/11~~ **FY 11/12** will be \$ ~~900.00~~ **925.00** and the Wastewater Connection fee for ~~FY10/11~~ **FY 11/12** will be \$~~1,837.50~~ **1,925.00**.

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, ,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. **Once established, the Police Pension fund will also be levied.**

*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 2010/2011 **2011/2012** budget reflects a final capped tax rate of ~~\$.7943~~ **\$.8132** 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:* Interfund 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 ~~2010/2011~~ **2011/2012** is ~~\$4,129,038.00~~ **\$3,820,878.00** including financing the Water/Sewer Bonds (water plant expansion, interceptor sewer extension and Main/Division Intersection, Police Building renovation, mower, etc). The FY ~~2010/2011~~ **2011/12** 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.~~ **legal fees.** 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~~ and **Police Pension 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% 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 guidelines.

## 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, federal Social Security plans **and the Police Pension Fund**. Funding requirements are calculated by staff, consistent with federal and statutory requirements, as part of the property tax levy process.

### **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, IMRF **and Police Pension** obligations consistent with State and Federal law.

## XI. Investment Policy

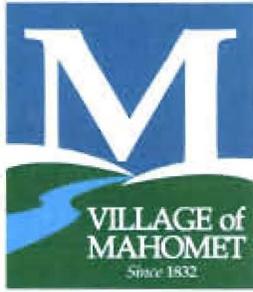
The Investment Policy is incorporated into these Financial Policies by reference and is attached.

## 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, 2011

### 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 judgment 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, 2011

### **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 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 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 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 Department Superintendent/Director will compare cost and warranty when comparing rust-proofing services. The 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 Department Superintendent/Director will be responsible for publishing all specifications. Specifications will be developed by the department 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-Superintendent/Director of affected departments in a vehicle transfer will be informed of the recommendation to transfer vehicles/equipment. The Department 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. 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. 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:**

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

**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

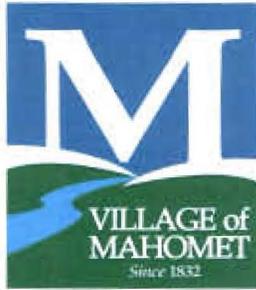
**Alternate Means of Providing Vehicles/Equipment**

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 04/30/11

VEHICLE AND EQUIPMENT REPLACEMENT									
YEAR	MILEAGE	HOURS	11/12	12/13	13/14	14/15	15/16		
ESDA									The scheduled minimum replacement periods (whichever occurs first, i.e., years, miles, or hours) for vehicles/equip. is established as follows:
AMBULANCE	63,312								Dump Trucks, Diesel-heavy 8 yrs or 100,000 miles
PARKS									Pickup Trucks, Diesel 8 yrs or 100,000 miles
DODGE PICKUP TRUCK	57,175								Pickup Trucks, Gas 8 yrs or 100,000 miles
FORD F150	6,850								Police Squad Cars 5 yrs or 80,000
GATOR	493.5 hours								4-Wheel Drive (SUV) 8-10 yrs or 120,000
POLICE									Intermediate Passenger Cars 8 yrs or 80,000 miles
FORD VICTORIA-3	27,899								Backhoe 7 yrs or 5000 hours
FORD VICTORIA-7	67,845		X						Front End Loaders 10 yrs or 12,000 hours
FORD EXPEDITION-4	38,216						X		Constuction Equipment 10-15 years or 12,000 hours
FORD VICTORIA-2	53,515						X		(i.e., sewer letter)
FORD VICTORIA-5	48,564						X		Tractors 7 yrs or 4000 hours
W/S									Riding Mowers 4 yrs or 1500 hours
FORD 250 PICKUP TRUCK	58,130								PTO Driven Mower 5-7 years
DODGE RAM	55,031			X					
FORD F250	40,890				X				
FORD F-450	6,260								
FORD F-250	7,670								
S/A									
FORD F-350	42,509			X					
INTERNATIONAL TRUCK	41,271	3158			X				
INTERNATIONAL TRUCK	33,537	2896		X					
FORD F-450	38,437			X					
FORD F-450	46,973			X					
NEW HOLLAND BACKHOE		2015			X				
TORO MOWER		899	X						
TORO MOWER		303							
TORO MOWER		107							
JOHN DEER 6430 TRACTO		426							
FORD TRACTOR		1929	X						
PLANIZONING									
FORD F-250	18,243							X	
GMC SIERRA	70,640								



# Village of Mahomet

503 E. Main Street - P.O. Box 259 - Mahomet, IL 61853-0259  
phone (217) 586-4456 fax (217) 586-5696

## CAPITAL IMPROVEMENT POLICIES

May 1, 2011

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### 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, the Wastewater Treatment Plant Expansion project requires a large investment in infrastructure expansion. Routine transportation system maintenance, major drainage projects, along with park development represent a significant investment of public funds.

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### III. Funding for Capital Improvements

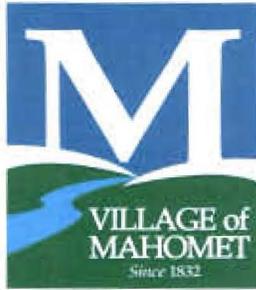
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**Major Revenue Sources:** Major revenue sources for capital improvements are as follows: Capital Improvements Funds, Motor Fuel Tax Fund, General Corporate Fund, Water Operations Fund, Wastewater Operations Fund, TIF Funds and Parks Fund.

**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- 2011 have totaled \$1,280,044.02. **\$1,492,533.73.** The Motor Fuel Tax fund relies upon receipt of state-shared revenues. Funds are appropriated in the Transportation System Capital Improvement fund and Motor Fuel Tax fund for various projects.



# Village of Mahomet

503 E. Main Street - P.O. Box 259 - Mahomet, IL 61853-0259  
phone (217) 586-4456 fax (217) 586-5696

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**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, the Wastewater Treatment Plant Expansion project requires a large investment in infrastructure expansion. Routine transportation system maintenance, major drainage projects, along with park development represent a significant investment of public funds.

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**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 Board and Staff with funding source as one of the items considered in the evaluation.

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#### IV. **Criteria for Evaluating Relative Priority of Projects**

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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. ~~Main Street Project.~~ **Eastwood Drive/Franklin Street.**

**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. Wastewater Treatment Plant expansion project.

**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 along Main Street from Jefferson Street to Lombard Street.~~ **LOTW Road Multi-purpose Pathway Project.**

**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: The expansion of the wastewater treatment plant to serve areas that will need wastewater utilities. e.g. 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, **pug asphalt overlay** 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.

**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: 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. ~~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.

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## V. Long-range Facility Planning

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**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. 11-05  
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 2011 and ending April 30, 2012

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, 2011 and ending April 30, 2012, to-wit:

Police Protection	970,761.00
Transportation	535,509.00
Administration	602,037.00
Community Development	299,712.00
Public Works Department	131,781.00
Civil Defense (ESDA)	15,840.00
Economic Development	44,490.00
Transfers	204,000.00
Water Operations & Maintenance	741,103.00
Waste Water Operations & Maintenance	1,085,898.00
Waste Water Capital Improvement	127,600.00
Water Capital Improvement	480,150.00
Water Sewer Bond Fund	288,877.00
Community Center	20,884.00
Recreation	217,195.00
Parks	356,590.00
Motor Fuel Tax	171,435.00
IMRF	173,800.00
Social Security Contribution	125,950.00
Police Pension fund	165,000.00
Insurance	107,855.00
Tax Increment Financing	5,496,370.00

Forfeited Funds	14,300.00
W/S Bond Series B	144,980.00
General Bond Issue	75,847.00
Utility Tax Fund	397,619.00
WWTP Expansion	7,598,800.00
Cap. Equip/Vehicle Replacement	115,995.00
Transportation Capital Improvement	727,650.00
Street Improvement Project	799,865.00
E-Pay Funds	30,800.00
Country Ridge 4	43,666.00
Country Ridge 5	246,707.00
Caro Court	3,934.00
Conway Farm Sub.1	261,928.00
Conway Farm Sub. 2	309,168.00
Conway Farm Commercial	69,529.00
Contingencies	<u>250,000.00</u>
 TOTAL	 \$23,453,625.00

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 24th day of May, A.D. 2011.

APPROVED this 24th day of May, A.D., 2011

\_\_\_\_\_  
DEBRA BRÄUNIG  
VILLAGE PRESIDENT

ATTEST:

\_\_\_\_\_  
VILLAGE CLERK