

ORDINANCE NO. 820

**AN ORDINANCE FOR THE LEVY AND  
ASSESSMENT OF TAXES FOR THE CORPORATE  
PURPOSES OF THE VILLAGE OF MACKINAW,  
TAZEWELL COUNTY, ILLINOIS**

**FOR THE FISCAL YEAR OF  
MAY 1, 2010 THROUGH APRIL 30, 2011**

*(For use by County Clerk)*

**BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF  
MACKINAW, TAZEWELL COUNTY, ILLINOIS, AS FOLLOWS:**

**SECTION 1:**

There is hereby levied upon all the taxable property within the corporate limits of the Village of Mackinaw, Tazewell County, Illinois, subject to taxation as the property is assessed and equalized for State and County purposes for the fiscal year ending April 30, 2011, the sum of Two Hundred Thirty Thousand Fourteen Dollars (\$230,014.00) for the following specific purposes, pursuant to the Appropriation Ordinance duly passed and published in accordance with law:

**GENERAL CORPORATE PURPOSES**

(Levy authorized 65 ILCS 5/8-3-1)

	<b><u>APPROPRIATION</u></b>	<b><u>LEVY</u></b>
Salaries - President, Trustees, and Employees	\$ 70,000.00	\$ 7,050.00
Compensation Zoning and Planning Board	\$ 3,700.00	\$ 373.00
Employee Insurance	\$ 20,000.00	\$ 2,014.00
Unemployment Compensation	\$ 4,000.00	\$ 403.00
Building Maintenance	\$ 20,000.00	\$ 2,014.00
Equipment Maintenance & Service	\$ 1,700.00	\$ 171.00
Grounds Maintenance	\$ 3,500.00	\$ 352.00
Tree Service	\$ 5,000.00	\$ 504.00
Downtown Business District Expenses	\$ 25,000.00	\$ 2,518.00
Industrial Park Business District Expenses	\$ 250,000.00	\$ 25,179.00
First Street Business District Expense	\$ 100,000.00	\$ 10,071.00
Maintenance-Other	\$ 200.00	\$ 20.00
Accounting Service	\$ 2,000.00	\$ 201.00
Engineering Services	\$ 40,000.00	\$ 4,028.00
Legal Services	\$ 20,000.00	\$ 2,014.00

Legal Services- FOIA	\$	10,000.00	\$	1,007.00
LOCIS	\$	6,000.00	\$	604.00
Postage & Shipping	\$	1,300.00	\$	131.00
Telephone	\$	5,500.00	\$	554.00
Publications	\$	1,300.00	\$	131.00
Zoning Publications	\$	150.00	\$	15.00
Printing & Copying Services	\$	1,250.00	\$	126.00
Internet Web Site Maintenance	\$	850.00	\$	86.00
Dues	\$	2,500.00	\$	252.00
Travel Expenses	\$	2,500.00	\$	252.00
Lodging Expenses	\$	1,000.00	\$	101.00
Training Classes and Seminars	\$	2,500.00	\$	252.00
Natural Gas	\$	2,500.00	\$	252.00
Electric	\$	5,000.00	\$	504.00
Garbage Disposal	\$	7,000.00	\$	705.00
Landfill Charges	\$	2,000.00	\$	201.00
Recycling Service Fees	\$	7,500.00	\$	755.00
Village Water/Sewer	\$	3,300.00	\$	332.00
Animal Control	\$	1,600.00	\$	161.00
Payments to reimburse developers for public improvements paid for and installed by developers	\$	50,000.00	\$	5,036.00
Rentals & Leasing	\$	6,000.00	\$	604.00
Sidewalk Repairs, Construction, & Reimbursement		\$10,000.00	\$	1,007.00
Sidewalk Construction through Grant		\$10,000.00	\$	1,007.00
Office Supplies	\$	3,500.00	\$	352.00
Office Equipment Purchases	\$	3,400.00	\$	342.00
Equipment Purchases	\$	1,000.00	\$	101.00
Fireworks for 4th July Display at Brock Lake	\$	2,500.00	\$	252.00
Miscellaneous & Contingency	\$	7,500.00	\$	755.00
<b>TOTAL GENERAL PURPOSES</b>	<b>\$</b>	<b>722,750.00</b>	<b>\$</b>	<b>72,789.00</b>

**ILLINOIS MUNICIPAL RETIREMENT FUND**  
(Levy authorized 40 ILCS 5/7-171)

	<u>APPROPRIATION</u>	<u>LEVY</u>
Village share of IMRF contributions	\$ 37,500.00	\$ 26,500.00

**TOTAL ILLINOIS MUNICIPAL RETIREMENT FUND**

<b>\$ 37,500.00</b>	<b>\$ 26,500.00</b>
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**RECREATION PROGRAM PURPOSES**

(No Levy)

	<b>APPROPRIATION</b>	<b>LEVY</b>
Salaries - Recreation	\$ 10,000.00	\$ 0.00
Grounds Maintenance	\$7,500.00	\$ 0.00
Miscellaneous & Contingency	\$1,000.00	\$ 0.00
<b>TOTAL RECREATION PROGRAM</b>	<b>\$ 18,500.00</b>	<b>\$ 0.00</b>

**BEATIFICATION PROGRAM PURPOSES**

(No Levy)

	<b>APPROPRIATION</b>	<b>LEVY</b>
Salaries - Beautification	\$ 3,000.00	\$ 0.00
Tree Trimming & Maintenance	\$ 750.00	\$ 0.00
Plants & Planning Supplies	\$ 750.00	\$ 0.00
Miscellaneous & Contingency	\$ 500.00	\$ 0.00
<b>TOTAL BEAUTIFICATION PROGRAM</b>	<b>\$ 5,000.00</b>	<b>\$ 0.00</b>

**POLICE PROTECTION PURPOSES**

(Levy authorized 65 ILCS 5/11-1-3; Mackinaw had authorization in effect for .15% rate on July 1, 1967)

	<b>APPROPRIATION</b>	<b>LEVY</b>
Salaries - Police	\$ 115,000.00	\$ 19,699.00
Employee Insurance	\$ 25,000.00	\$ 4,282.00
Uniforms	\$ 3,000.00	\$ 514.00
Building Maintenance	\$ 400.00	\$ 69.00
Equipment Maintenance & Services	\$ 4,000.00	\$ 685.00
Vehicle Maintenance & Service	\$ 7,500.00	\$ 1,285.00
Legal Services	\$ 1,000.00	\$ 171.00
Postage & Shipping	\$ 1,000.00	\$ 171.00
Telephone	\$ 3,700.00	\$ 634.00
Publication of Notices & Information	\$ 250.00	\$ 43.00
Central Dispatch Service	\$ 20,000.00	\$ 3,426.00
Police Association Dues	\$ 1,000.00	\$ 171.00
Travel Expenses	\$ 300.00	\$ 51.00
Training Classes and Seminars	\$ 3,000.00	\$ 514.00
Natural Gas	\$ 400.00	\$ 69.00

Electric	\$ 2,500.00	\$ 428.00
Rentals & Leasing	\$ 650.00	\$ 111.00
Office Supplies	\$ 1,500.00	\$ 257.00
Fuel	\$ 10,000.00	\$ 1,713.00
Equipment Purchases	\$ 7,000.00	\$ 1,199.00
Accumulation of Funds for Police Vehicle	\$ 6,000.00	\$ 1,028.00
Accumulation of Funds for Police Equipment	\$ 2,000.00	\$ 343.00
Miscellaneous & Contingency	\$ 800.00	\$ 137.00
<b>TOTAL POLICE PROTECTION</b>	<b>\$ 216,000.00</b>	<b>\$ 37,000.00</b>

#### **AUDIT PURPOSES**

(Levy authorized 65 ILCS 5/8-8-8)

	<b>APPROPRIATION</b>	<b>LEVY</b>
Audit of Funds & Accounts of the Municipality	\$ 4,500.00	\$ 3,800.00
<b>TOTAL AUDIT</b>	<b>\$ 4,500.00</b>	<b>\$ 3,800.00</b>

#### **LIABILITY INSURANCE PURPOSES**

(Levy authorized 745 ILCS 10/9-107)

	<b>APPROPRIATION</b>	<b>LEVY</b>
For payment of premiums for insurance against loss imposed under Local Government and Governmental Employee Tort Liability Act with coverage provided by Illinois Municipal League Risk Management Association	\$ 33,900.00	\$ 20,000.00
<b>TOTAL LIABILITY INSURANCE</b>	<b>\$ 33,900.00</b>	<b>\$ 20,000.00</b>

#### **STREET AND BRIDGE PURPOSES**

(Levy authorized 65 ILCS 5/11-81-1)

	<b>APPROPRIATION</b>	<b>LEVY</b>
Salaries - Street Department	\$ 65,000.00	\$ 6,634.00
Employee Insurance	\$ 20,000.00	\$ 2,040.00
Uniforms	\$ 400.00	\$ 41.00
Building Maintenance	\$ 2,000.00	\$ 204.00
Equipment Maintenance and Service	\$ 2,000.00	\$ 204.00
Vehicle Maintenance and Service	\$ 6,000.00	\$ 612.00
Street Maintenance	\$ 25,000.00	\$ 2,550.00
Storm Sewer Maintenance	\$ 20,000.00	\$ 2,040.00

Snow Removal	\$ 5,000.00	\$ 510.00
Grounds Maintenance	\$ 2,000.00	\$ 204.00
Other Maintenance & Street Signs	\$ 5,000.00	\$ 510.00
Engineering Services	\$ 5,000.00	\$ 510.00
Telephone	\$ 1,600.00	\$ 163.00
Publishing	\$ 100.00	\$ 10.00
Electric	\$ 10,000.00	\$ 1,020.00
Testing Services	\$ 1,000.00	\$ 102.00
Rentals and Leasing	\$ 5,000.00	\$ 510.00
Small Tools	\$ 2,000.00	\$ 204.00
Fuel	\$ 10,000.00	\$ 1,020.00
Bond and Interest Payments for Street Improvement Project (Madison St.)	\$ 20,000.00	\$ 2,040.00
Interest Payments on Bond for Street Improvement Project (Madison St.)	\$ 6,000.00	\$ 612.00
Equipment Purchases	\$ 2,000.00	\$ 204.00
Vehicle and/or Heavy Equipment Purchases	\$ 12,000.00	\$ 1,224.00
Miscellaneous & Contingency	\$ 5,000.00	\$ 510.00
Accumulation of Funds for Vehicle &/or Heavy Equipment	\$ 11,000.00	\$ 1,122.00
<b>TOTAL STREET &amp; BRIDGE</b>	<b>\$ 243,100.00</b>	<b>\$ 24,800.00</b>

### **STREET LIGHTING PURPOSES**

(Levy authorized 65 ILCS 5/11-80-5)

	<b>APPROPRIATION</b>	<b>LEVY</b>
Street Lighting	\$ 20,000.00	\$ 12,400.00
<b>TOTAL STREET LIGHTING</b>	<b>\$ 20,000.00</b>	<b>\$ 12,400.00</b>

### **EMERGENCY SERVICES AND DISASTER OPERATIONS**

(Levy authorized 65 ILCS 5/8-3-16)

	<b>APPROPRIATION</b>	<b>LEVY</b>
Call out Fees for Emergency Services and Disaster Personnel	\$ 2,500.00	\$ 140.00
Uniform Allowance	\$ 400.00	\$ 22.00
E.S.D.A. Radio Maintenance and Repair	\$ 500.00	\$ 28.00

Maintenance & Repair of E.S.D.A. Vehicle	\$ 2,000.00	\$ 111.00
E.S.D.A. Telephone Service	\$ 500.00	\$ 28.00
E.S.D.A. Publications	\$ 250.00	\$ 14.00
E.S.D.A. Dues, Illinois Civil Defense and U.S.C.D.C. Association	\$ 200.00	\$ 11.00
Purchase of E.S.D.A. Equipment	\$ 1,000.00	\$ 56.00
Miscellaneous & Contingency	\$ 275.00	\$ 15.00
<b>TOTAL EMERGENCY SERVICES AND DISASTER OPERATIONS</b>	<b>\$ 7,625.00</b>	<b>\$ 425.00</b>

**EMPLOYER'S SHARE, SOCIAL  
SECURITY & MEDICARE TAXES**

(Levy authorized 40 ILCS 5/21-110  
and 40 ILCS 5/21-110.1)

	<u>APPROPRIATION</u>	<u>LEVY</u>
Employer's Share of Social Security and Medicare Taxes	\$ 30,000.00	\$ 28,000.00
<b>TOTAL SOCIAL SECURITY &amp; MEDICARE</b>	<b>\$ 30,000.00</b>	<b>\$ 28,000.00</b>

**SCHOOL CROSSING GUARD PURPOSES**

(Levy authorized 65 ILCS 5/11-80-23)

	<u>APPROPRIATION</u>	<u>LEVY</u>
School Crossing Guards pay	\$ 5,000.00	\$ 4,300.00
<b>TOTAL SCHOOL CROSSING GUARD</b>	<b>\$ 5,000.00</b>	<b>\$ 4,300.00</b>

**WATER WORKS FUND PURPOSES**

(No Levy)

	<u>APPROPRIATION</u>	<u>LEVY</u>
Salaries	\$ 125,000.00	\$ 0.00
Employee's Insurance	\$ 35,000.00	\$ 0.00
Uniform Allowance	\$ 500.00	\$ 0.00
Building Maintenance	\$ 10,000.00	\$ 0.00
Equipment Maintenance and Service	\$ 15,000.00	\$ 0.00
Vehicle Maintenance & Service	\$ 4,000.00	\$ 0.00
Distribution System Maintenance & Hook Ups	\$ 200,000.00	\$ 0.00
Grounds Maintenance	\$ 2,000.00	\$ 0.00

System Improvements	\$	2,000.00	\$	0.00
Maintenance-other	\$	10,000.00	\$	0.00
Engineering Services	\$	12,000.00	\$	0.00
Legal Services	\$	1,000.00	\$	0.00
Police Protectoin Service	\$	5,000.00	\$	0.00
Software Services & Support	\$	1,600.00	\$	0.00
LOCIS	\$	1,500.00	\$	0.00
Postage & Shipping	\$	7,000.00	\$	0.00
Telephone	\$	7,500.00	\$	0.00
Publications	\$	1,000.00	\$	0.00
Printing & Copy Services	\$	200.00	\$	0.00
Membership Dues	\$	2,000.00	\$	0.00
Travel Expenses	\$	1,000.00	\$	0.00
Lodging Expenses	\$	1,000.00	\$	0.00
Training Classes and Seminars	\$	2,500.00	\$	0.00
Natural Gas	\$	10,000.00	\$	0.00
Electric	\$	37,500.00	\$	0.00
Garbage Hauling	\$	1,500.00	\$	0.00
Permits	\$	2,000.00	\$	0.00
Testing Services	\$	5,000.00	\$	0.00
Payments to reimburse developers for public Improvements paid for and installed by developers				
	\$	32,400.00	\$	0.00
Rentals & Leasing	\$	4,000.00	\$	0.00
JULIE Locating Service Expense	\$	1,000.00	\$	0.00
Water Meters	\$	15,000.00	\$	0.00
Water Billing & Office Supplies	\$	5,000.00	\$	0.00
Office Equipment	\$	2,200.00	\$	0.00
Small Tools	\$	3,000.00	\$	0.00
Laboratory Supplies	\$	5,000.00	\$	0.00
Fuel	\$	15,000.00	\$	0.00
Chemicals	\$	60,000.00	\$	0.00
Principal payment on Wateer Improvement Project Bond	\$	140,000.00	\$	0.00
Bond Interest on Water Improvement Project	\$	60,000.00	\$	0.00

Equipment Purchases	\$	1,000.00	\$	0.00
Vehicle and/or Heavy Equipment Purchases	\$	12,000.00	\$	0.00
Miscellaneous & Contingency	\$	2,000.00	\$	0.00
Unexpected Capital Outlay Expense	\$	36,750.00	\$	0.00
Accumulation of Funds for Vehicle &/Heavy Equip.	\$	5,000.00	\$	0.00
Accumulation of Funds for Future Water Improvement Projects	\$	100,000.00	\$	0.00
<b>TOTAL WATER WORKS</b>	<b>\$</b>	<b>1,002,150.00</b>	<b>\$</b>	<b>0.00</b>

### SEWER WORKS FUND PURPOSES

(No Levy)

	<u>APPROPRIATION</u>	<u>LEVY</u>
Salaries	\$ 20,000.00	\$ 0.00
Employee Insurance	\$ 8,500.00	\$ 0.00
Uniform Allowance	\$ 200.00	\$ 0.00
Building Maintenance	\$ 15,000.00	\$ 0.00
Equipment Maintenance & Service	\$ 5,000.00	\$ 0.00
Vehicle Maintenance & Service	\$ 2,000.00	\$ 0.00
Distribution System Maintenance/Hook Ups	\$ 160,000.00	\$ 0.00
Grounds Maintenance	\$ 1,000.00	\$ 0.00
Sewage Lagoon Improvements	\$ 15,000.00	\$ 0.00
Maintenance-other	\$ 1,000.00	\$ 0.00
Engineering Services	\$ 10,000.00	\$ 0.00
Legal Services	\$ 1,500.00	\$ 0.00
LOCIS	\$ 1,200.00	\$ 0.00
Postage & Shipping	\$ 2,400.00	\$ 0.00
Telephone	\$ 500.00	\$ 0.00
Training Classes and Seminars	\$ 1,000.00	\$ 0.00
Electric	\$ 3,500.00	\$ 0.00
Sewer Permits	\$ 2,500.00	\$ 0.00
Testing Services	\$ 1,500.00	\$ 0.00
Developer Rebates	\$ 30,240.00	\$ 0.00
Rentals and Leasing	\$ 5,000.00	\$ 0.00
Locating Services	\$ 250.00	\$ 0.00
Office Equipment	\$ 1,100.00	\$ 0.00
Small Tools	\$ 500.00	\$ 0.00



Fuel	\$ 1,500.00	\$ 0.00
Chemicals	\$ 10,000.00	\$ 0.00
Equipment Purchases	\$ 20,000.00	\$ 0.00
Vehicle and/or Heavy Equip. Purchases	\$ 8,000.00	\$ 0.00
Miscellaneous and Contingency	\$ 500.00	\$ 0.00
Accumulation of Funds for Slip Lining Project	\$ 150,000.00	\$ 0.00
<b>TOTAL SEWER</b>	<b>\$ 478,890.00</b>	<b>\$ 0.00</b>

**ECONOMIC DEVELOPMENT PURPOSES**

(Authorized by 65 ILCS 5/11-74-1 et al)

	<u>APPROPRIATION</u>	<u>LEVY</u>
Rebate of sales tax to Fitzgerald Equipment Co. to aid in continuation of business development for Fitzgerald Equipment facility in Mackinaw, Illinois	\$ 10,000.00	\$ 0.00
Rebate of Sales Tax to Mackinaw IGA to aid in continuation of business development for the Mackinaw IGA Facility in Mackinaw, IL	\$ 10,000.00	\$ 0.00
Cost of acquisition of property for economic developmental purposes	\$ 11,000.00	\$ 0.00
Business Loans made to citizens pursuant to the Village of Mackinaw Rrevolving Loan Program	\$ 40,000.00	\$ 0.00
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>\$ 71,000.00</b>	<b>\$ 0.00</b>

**MOTOR FUEL TAX PURPOSES**

(No Levy)

MFT Maintenance	\$ 60,000.00	\$ 0.00
<b>TOTAL MOTOR FUEL TAX</b>	<b>\$ 60,000.00</b>	<b>\$ 0.00</b>

**SUMMARY AND RECAP OF TOTALS**

	<u>APPROPRIATION</u>	<u>LEVY</u>
GENERAL CORPORATE PURPOSES	\$ 722,750.00	\$ 72,789.00
ILLINOIS MUNICIPAL RETIREMENT FUND	\$ 37,500.00	\$ 26,500.00
RECREATION PROGRAM PURPOSES	\$ 18,500.00	\$ 0.00
BEATIFICATION PROGRAM PURPOSES	\$ 5,000.00	\$ 0.00
POLICE PROTECTION PURPOSES	\$ 216,000.00	\$ 37,000.00
AUDIT PURPOSES	\$ 4,500.00	\$ 3,800.00
LIABILITY INSURANCE PURPOSES	\$ 33,900.00	\$ 20,000.00
STREET AND BRIDGE PURPOSES	\$ 243,100.00	\$ 24,800.00
STREET LIGHTING PURPOSES	\$ 20,000.00	\$ 12,400.00

EMERGENCY SERVICES & DISASTER	\$	7,625.00	\$	425.00
SOCIAL SECURITY & MEDICARE	\$	30,000.00	\$	28,000.00
SCHOOL CROSSING GUARD PURPOSES	\$	5,000.00	\$	4,300.00
WATER WORKS FUND PURPOSES	\$	1,002,150.00	\$	0.00
SEWER WORKS FUND PURPOSES	\$	478,890.00	\$	0.00
ECONOMIC DEVELOPMENT PURPOSES	\$	71,000.00	\$	0.00
MOTOR FUEL TAX PURPOSES	\$	60,000.00	\$	0.00
<b>TOTAL AMOUNT HERETOFORE APPROPRIATED</b>				
<b>AND TOTAL AMOUNT LEVIED HEREIN:</b>				
	<b>\$</b>	<b>2,955,915.00</b>	<b>\$</b>	<b>230,014.00</b>

**SECTION 2:**

The Board of Trustees of the Village of Mackinaw, Illinois, not only levies a tax for Street and Bridge Purposes at a rate of .06% of the value, as equalized or assessed by the Department of Local Government Affairs, but further levies an additional tax for Street and Bridges purposes at a rate of .04% of the value, as equalized or assessed by the Department of Local Government Affairs, for street and bridge purposes, all as provided by and as limited by 65 ILCS 5/11-81-2, this Ordinance being passed by at least three-fourths vote of the members elected to the Board of Trustees of the Village of Mackinaw, Illinois.

**SECTION 3:**

The Corporate authorities of the Village of Mackinaw, with the concurrence of at least two-thirds (2/3) of all of the Trustees elected therein levy, in addition to all other taxes now authorized by law, a tax of .05% of the value, as equalized or assessed by the Department of Local Government Affairs, of the taxable property in the municipality to be used exclusively for the purpose of lighting streets, all as provided in and as limited by 65 ILCS 5/11-80-5.

**SECTION 4:**

The Corporate authorities of the Village of Mackinaw do hereby levy a special tax to pay the compensation of school crossing guards of .02% of the value, as equalized or assessed by the Department of Local Government Affairs, of all taxable property in this municipality, with such tax to be in addition to the amount authorized to be levied for general purposes by 65 ILCS 5/8-3-1, all as provided in 65 ILCS 5/11-80-23.

**SECTION 5:**

The Board of Trustees of the Village of Mackinaw finds as follows: The amount levied is more than 105% of the amount, exclusive of election costs, which has been extended upon the levy of the preceding year. Accordingly, publication and hearing under the "Truth in Taxation Act" is required. The undersigned President and Clerk certify that the Board of Trustees of the Village of Mackinaw have complied with 35 ILCS 200/18-55 et.al., and therefore, the proposed Ordinance is in compliance with the "Truth in Taxation Act" as set forth in said Section.

**SECTION 6:**

The amount that is to be levied by this Tax Levy Ordinance is based upon the best available information. This levy is authorized despite the imposition of "tax caps" in Tazewell County. The Village of Mackinaw has experienced a substantial amount of new construction, primarily due to a large number of newer homes being constructed. The estimated amount of assessed value of new property that will be placed on the tax rolls in 2010 in Mackinaw is \$673,900.

**SECTION 7:**

If any section or part of this Ordinance is held invalid, it shall not affect the validity of the remainder of this Ordinance.

**SECTION 8:**

The Clerk of this Village is hereby directed to file with the County Clerk of Tazewell County, Illinois, a duly certified copy of this Ordinance.

**SECTION 9:**

This Ordinance shall be in full force and effect from and after its passage and approval according to law.

**PASSED in due form of law by the Board of Trustees of the Village of Mackinaw, Illinois, at a duly held meeting on the 13<sup>th</sup> day of December, 2010, with at least three-fourths (3/4) of the members elected to the Board of Trustees of the Village of Mackinaw, Illinois,**

**APPROVED:**



CRAIG M. FRIEND  
President of the Board of Trustees  
Village of Mackinaw, Illinois

**ATTEST:**



LISA SPENCER, Acting Village Clerk

AYES: 5  
NAYS: 0  
ABSENT: 1

Vote of the President which is required for a super-majority for Street and Bridge Purposes and Street and Lighting Purposes:

AYE: x  
NAY: \_\_\_\_\_