

VILLAGE OF SHERMAN, ILLINOIS

Balance Sheet

General Fund

November 30, 2017

Assets

CASH IN BANK	\$	440,595.20
DRUG AWARENESS FUND		1,755.66
DUI FUND		1,876.07
VEHICLE FUND		5,152.61
E-CITATION FUND		856.25
CALENDAR FUND		14,442.76
SEX OFFENDER FUND		990.00
HICKORY - CD		250,813.38
DUE FROM OTHER FUNDS		3,555.04
DUE FROM SEWER REVENUE		154,920.32
DUE FROM MFT		25,747.61
DUE FROM PROJECT FUND		55.00
DUE FROM PARK BENCH FUND		-
PREPAID EXPENSE		568.39
ACCOUNTS RECEIVABLE-STATE OF IL		<u>133,565.96</u>
Total assets	\$	<u>1,034,894.25</u>

Liabilities and Fund Balance

ACCOUNTS PAYABLE		61,091.77
ACCRUED PAYROLL EXPENSE		6,838.68
STATE INCOME TAX W/H		(998.27)
OTHER PAYROLL W/H		206.14
DUE TO SEWER REVENUE FUND		-
DUE TO MFT		-
DUE TO RAIL POINTE TIF		-
DUE TO ORIGINAL TIF		4,112.00
DUE TO BUSINESS DISTRICT		139.79
DUE TO RT 66 TIF		<u>-</u>
Total Liabilities		71,390.11
Fund Balance, Unrestricted		<u>963,504.14</u>
Total Fund Balance		<u>963,504.14</u>
Total liabilities and fund balance	\$	<u>1,034,894.25</u>

VILLAGE OF SHERMAN, ILLINOIS

Statement of Revenues, Expenditures, and Changes in Fund Balances- Modified Accrual Basis

General Fund

For the month and seven months ended November 30, 2017

	Month	Year
Revenues		
BUILDING PERMITS	100.00	10,157.00
FINES - STATE/COUNTY	-	8,005.75
FINES - LOCAL	-	-
SALES TAX	53,200.40	360,004.95
INCOME TAX	24,567.53	219,211.98
RENT INCOME - SRF	832.00	5,824.00
PROPERTY TAX	798.02	193,188.91
INTEREST INCOME	395.82	2,549.73
LIQUOR LICENSE	-	3,600.00
GAMING LICENSE	-	19,000.00
GAMING TAX	3,586.61	22,948.85
FRANCHISE TAX	22,685.00	22,685.00
REPLACEMENT TAX	-	101.63
ROAD AND BRIDGE TAX	-	-
ADVERTISING INCOME	-	-
MISCELLANEOUS	170.00	13,352.66
DONATIONS	-	3,200.00
LOAN/LEASE PROCEEDS	-	47,371.62
Total revenues	106,335.38	931,202.08
Public Health & Safety		
ANIMAL CONTROL	-	593.31
EQUIPMENT REPAIRS	-	152.87
ESDA	-	1,516.31
ELECTRONIC ALERT SYSTEM	550.00	850.00
IL EPA	-	1,000.00
SALARIES	225.00	1,575.00
PAYROLL TAXES	17.21	120.45
MISCELLANEOUS	-	-
Finance		
IMLRMA GENERAL INSURANCE	4,664.71	31,303.03
AUDITING	-	7,009.00
Police		
SALARIES	42,469.64	201,577.68
EMPLOYEE INSURANCE HEALTH & LIFE	2,927.74	21,591.71
PAYROLL TAXES	3,248.96	15,776.53
SALARY DEFERRAL MATCH	1,023.76	4,504.71
TELECOMMUNICATIONS	2,610.27	10,763.04
IT SUPPORT	-	42.50
GASOLINE	1,677.56	11,113.99
VEHICLE MAINTENANCE	51.95	2,709.24
EQUIP REPAIRS & MAINT	51.06	878.58
TRAINING	132.63	2,267.83
AMMUNITION	-	-
UNIFORMS	2,466.34	5,254.86
CALENDAR FUND	169.69	1,260.09
SUPPLIES	488.33	4,849.99
UTILITIES	365.16	3,020.06
CAPITAL OUTLAY	1,278.16	68,378.31
BUILDING MAINTENANCE	163.69	567.67
DEBT SERVICE	2,416.71	13,551.89
Public Works		
SALARIES	10,110.18	66,578.82
EMPLOYEE INSURANCE HEALTH & LIFE	995.01	7,059.61
PAYROLL TAXES	773.38	5,164.96
SALARY DEFERRAL MATCH	460.28	2,350.13
GAS AND OIL	445.94	2,954.39

VILLAGE OF SHERMAN, ILLINOIS

Statement of Revenues, Expenditures, and Changes in Fund Balances- Modified Accrual Basis

General Fund

For the month and seven months ended November 30, 2017

	<u>Month</u>	<u>Year</u>
DIESEL FUEL	-	1,026.49
STREET MAINTENANCE	-	-
EQUIPMENT MAINTENANCE & REPAIR	747.20	7,536.90
TELEPHONE	314.55	2,308.43
STORAGE OF EQUIPMENT	166.67	1,166.69
MISCELLANEOUS / SUPPLIES	616.91	2,468.36
CAPITAL OUTLAY	-	1,266.00
CLEAN UP DAY	-	2,275.00
DEBT SERVICE	2,297.04	17,646.83
Village Clerk		
SALARY	498.74	498.74
PAYROLL TAXES	38.15	38.15
SALARY DEFERRAL MATCH	-	-
DUES & MEMBERSHIP	-	-
Parks		
DIESEL FUEL	-	1,026.50
PARK MAINTENANCE	216.50	15,323.29
FERTILIZER	-	-
SUPPLIES	39.99	513.27
UTILITIES	-	87.39
CAPITAL OUTLAY	-	-
DEBT SERVICE	-	-
Village Hall		
SALARIES	20,649.53	87,406.86
EMPLOYEE INSURANCE HEALTH & LIFE	445.54	1,879.95
PAYROLL TAXES	1,579.73	6,823.01
SALARY DEFERRAL MATCH	141.23	1,242.85
TELECOMMUNICATIONS	326.51	2,496.77
IT SUPPORT	-	361.25
OFFICE EQUIPMENT	-	-
TRAINING AND TRAVEL	2,104.20	6,329.04
PRINTING/COPIER	130.67	1,421.73
DUES, FEES & PUBLICATIONS	791.76	4,877.59
POSTAGE	786.62	1,258.85
INTERPRETER	-	200.00
PUBLIC RELATIONS	180.00	2,620.00
OFFICE SUPPLIES	122.10	1,168.22
UTILITIES	766.21	4,107.19
MISCELLANEOUS	6.50	53.37
CAPITAL OUTLAY	-	919.34
BUILDING MAINTENANCE	369.87	1,693.86
RECYCLING PROGRAM	166.25	1,411.61
COMMUNITY EVENTS	-	11,014.14
WEB PAGE	-	1,155.90
Miscellaneous		
CONTINGENCY	32,482.92	80,040.48
GENERAL OBLIGATION BOND	64,500.00	64,500.00
ENGINEERING	4,560.00	45,797.57
LEGAL SERVICES	2,620.05	21,889.55
Total expenditures	<u>217,448.80</u>	<u>900,187.73</u>
Excess of revenues over (under) expenditures	<u>(111,113.42)</u>	<u>31,014.35</u>
Fund balance at beginning of period	<u>1,074,617.56</u>	<u>932,489.79</u>
Fund balance at end of period	<u>\$ 963,504.14</u>	<u>\$ 963,504.14</u>

VILLAGE OF SHERMAN, ILLINOIS

Balance Sheet

Sewer Fund

November 30, 2017

Assets

Current assets:

CASH IN BANK	254,622.49
CAPITAL RESERVE/DEPRECIATION FUND	191,941.85
ACCOUNTS RECEIVABLE	118,058.41
DUE FROM OTHER FUNDS	<u>2,349.60</u>

Total current assets 566,972.35

Noncurrent assets:

TREATMENT FACILITY - NET OF ACCUM DEPRECIATION	<u>798,797.33</u>
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Total noncurrent assets 798,797.33

Total assets \$ 1,365,769.68

Liabilities and Fund Balance

ACCOUNTS PAYABLE	38,791.76
ACCRUED PAYROLL EXPENSE	1,566.66
COMPENSATED ABSENCES	12,357.81
DUE TO GENERAL FUND	154,920.32
DUE TO SEWER BOND FUND	-
G.O. BONDS PAYABLE	<u>-</u>

Total liabilities 207,636.55

Fund Balances

Invested in capital assets, net of related debt	798,797.33
Restricted for capital projects	191,941.85
Unrestricted	<u>167,393.95</u>

Total fund balances 1,158,133.13

Total liabilities and fund balances \$ 1,365,769.68

VILLAGE OF SHERMAN, ILLINOIS

Statement of Revenues, Expenditures, and Changes in Fund Balances- Modified Accrual Basis

Sewer Fund

For the month and seven months ended November 30, 2017

	<u>Month</u>	<u>Year</u>
Operating Revenues		
SEWER REVENUE	\$ 63,756.41	\$ 460,849.99
Total revenues	<u>63,756.41</u>	<u>460,849.99</u>
Operating Expenses		
SALARIES	12,181.07	77,834.46
EMPLOYEE INSURANCE HEALTH	1,234.90	7,299.05
PAYROLL TAXES	931.88	5,954.22
SALARY DEFERRAL MATCH	597.75	3,251.36
AUDITING	-	3,586.00
DIESEL FUEL	-	1,026.52
ENGINEERING	-	-
RENT EXPENSE	832.00	5,824.00
EQUIPMENT STORAGE	166.67	1,166.68
OPERATING SUPPLIES	194.30	5,147.40
MISCELLANEOUS	1,434.60	4,619.05
SANITARY DISTRICT	31,280.09	260,791.05
VILLAGE OF WILLIAMSVILLE	1,595.05	11,146.35
OUTSIDE SERVICES	-	-
UTILITY REBATES	36.65	36.65
SYSTEM IMPROVEMENTS	-	1,043.00
TRANSFERS	-	-
Total operating expenses	<u>50,484.96</u>	<u>388,725.79</u>
Operating income (loss)	<u>13,271.45</u>	<u>72,124.20</u>
Non-Operating Revenues		
INTEREST INCOME	40.60	262.90
INTEREST INCOME - CAPITAL RESERVE FUND	31.55	224.93
Total nonoperating revenue (expense)	<u>72.15</u>	<u>487.83</u>
Change in fund balance	<u>13,343.60</u>	<u>72,612.03</u>
Total fund balance, beginning of period	<u>1,144,789.53</u>	<u>1,085,521.10</u>
Total fund balance, end of period	<u>\$ 1,158,133.13</u>	<u>\$ 1,158,133.13</u>

VILLAGE OF SHERMAN, ILLINOIS

Balance Sheet

Motor Fuel Tax Fund

November 30, 2017

Assets

CASH IN BANK	\$	321,969.54
ACCOUNTS RECEIVABLE-STATE OF IL DUE FROM GENERAL FUND		9,081.92
		<u>-</u>
Total assets	\$	<u>331,051.46</u>

Liabilities and Fund Balance

ACCOUNTS PAYABLE	\$	6,607.24
OTHER LIABILITIES DUE TO GENERAL FUND		-
		<u>25,747.61</u>
Total Liabilities		32,354.85
Fund Balance, Unrestricted		<u>298,696.61</u>
Total Fund Balance		<u>298,696.61</u>
Total liabilities and fund balance	\$	<u>331,051.46</u>

VILLAGE OF SHERMAN, ILLINOIS

Statement of Revenues, Expenditures, and Changes in Fund Balances- Modified Accrual Basis

Motor Fuel Tax Fund

For the month and seven months ended November 30, 2017

	<u>Month</u>	<u>Year</u>
Revenues		
MFT ALLOTMENT	\$ 9,165.38	\$ 61,417.70
MISCELLANEOUS INCOME	-	-
INTEREST INCOME	<u>90.81</u>	<u>516.84</u>
 Total revenues	 <u>9,256.19</u>	 <u>61,934.54</u>
Expenditures		
SNOW REMOVAL, PATCHING	-	404.15
ENGINEERING	-	2,610.00
COMMODITIES	-	-
OPERATING SUPPLIES	339.60	698.35
STREET LIGHTING	6,267.64	41,462.16
MISCELLANEOUS	-	2,164.64
SIGNAL MAINTENANCE	-	1,225.42
ROUNDING ACCOUNT	-	-
STREET PROJECTS	<u>-</u>	<u>2,381.98</u>
 Total expenditures	 <u>6,607.24</u>	 <u>50,946.70</u>
 Excess of revenues over (under) expenditures	 <u>2,648.95</u>	 <u>10,987.84</u>
 Total fund balance, beginning of period	 <u>296,047.66</u>	 <u>287,708.77</u>
 Total fund balance, end of period	 <u>\$ 298,696.61</u>	 <u>\$ 298,696.61</u>

VILLAGE OF SHERMAN, ILLINOIS

Balance Sheet
Sewer Bond Fund
November 30, 2017

Assets

CASH IN BANK	\$	1,483.80
INVESTMENT ACCOUNT		470,145.05
DUE FROM SEWER FUND		<u>-</u>
Total assets	\$	<u><u>471,628.85</u></u>

Liabilities and Fund Balance

ACCOUNTS PAYABLE	\$	<u>-</u>
Total Liabilities		-
Restricted for Debt Payment		<u>471,628.85</u>
Total liabilities and fund balance	\$	<u><u>471,628.85</u></u>

VILLAGE OF SHERMAN, ILLINOIS

Statement of Revenues, Expenditures, and Changes in Fund Balances- Modified Accrual Basis
Sewer Bond Fund

For the month and seven months ended November 30, 2017

	<u>Month</u>	<u>Year</u>
Revenues		
TRANSFERS FROM SRF	\$ -	\$ -
APPREC IN FMV OF ASSETS	59.25	294.90
INTEREST INCOME	<u>0.20</u>	<u>2,306.60</u>
Total revenues	<u>59.45</u>	<u>2,601.50</u>
Expenditures		
MISCELLANEOUS	5.00	20.00
PAYMENT OF BONDS	<u>-</u>	<u>-</u>
Total expenditures	<u>5.00</u>	<u>20.00</u>
Excess of revenues over (under) expenditures	<u>54.45</u>	<u>2,581.50</u>
Total fund balance, beginning of period	<u>471,574.40</u>	<u>469,047.35</u>
Total fund balance, end of period	<u><u>\$ 471,628.85</u></u>	<u><u>\$ 471,628.85</u></u>

VILLAGE OF SHERMAN, ILLINOIS

Balance Sheet

TIF Funds

November 30, 2017

Assets

	<u>TIF 1</u>	<u>TIF 2</u>	<u>TIF 3</u>	<u>Total TIF</u>
CASH IN BANK	\$ 1,557,332.40	\$ 404,670.81	\$ 317,521.06	\$ 2,279,524.27
ECONOMIC INCENTIVE FUNDS	134,495.56	130,032.58	-	264,528.14
RESTRICTED FUNDS	-	-	95.73	95.73
DUE FROM OTHER FUNDS	19,112.00	-	-	19,112.00
NOTES RECEIVABLE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 1,710,939.96</u>	<u>\$ 534,703.39</u>	<u>\$ 317,616.79</u>	<u>\$ 2,563,260.14</u>

Liabilities and Fund Balance

ACCOUNTS PAYABLE	\$ 261,893.34	\$ -	\$ 42,177.84	\$ 304,071.18
ACCRUED PAYROLL EXPENSE	116.26	-	-	116.26
DUE TO OTHER FUNDS	5,904.64	15,000.00	-	20,904.64
DUE TO DEVELOPER	<u>133,929.74</u>	<u>-</u>	<u>-</u>	<u>133,929.74</u>
Total Liabilities	401,843.98	15,000.00	42,177.84	459,021.82
Restricted for Economic Development	1,309,095.98	519,703.39	275,343.22	2,104,142.59
Other Restrictions	<u>-</u>	<u>-</u>	<u>95.73</u>	<u>95.73</u>
Total Fund Balance	<u>1,309,095.98</u>	<u>519,703.39</u>	<u>275,438.95</u>	<u>2,104,238.32</u>
Total liabilities and fund balance	<u>\$ 1,710,939.96</u>	<u>\$ 534,703.39</u>	<u>\$ 317,616.79</u>	<u>\$ 2,563,260.14</u>

VILLAGE OF SHERMAN, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balances- Modified Accrual Basis
TIF Funds
For the month and seven months ended November 30, 2017

	TIF 1		TIF 2		TIF 3		Total TIF	
	Month	Year	Month	Year	Month	Year	Month	Year
Revenues								
SALES TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROPERTY TAX	16,312.79	1,056,376.03	2,287.02	307,318.82	1,001.80	84,355.68	19,601.61	1,448,050.53
MISCELLANEOUS	-	-	-	-	-	-	-	-
INTEREST INCOME	330.96	1,981.17	66.31	329.74	52.10	323.64	449.37	2,634.55
BOND PROCEEDS	-	-	-	-	-	-	-	-
APPREC(DEPR) IN FMV	-	-	-	-	-	-	-	-
Total revenues	16,643.75	1,058,357.20	2,353.33	307,648.56	1,053.90	84,679.32	20,050.98	1,450,685.08
Expenditures								
SALARIES	858.60	6,778.38	-	-	-	-	858.60	6,778.38
PAYROLL TAXES	65.68	518.92	-	-	-	-	65.68	518.92
SALARY DEFERRAL MATCH	42.37	298.30	-	-	-	-	42.37	298.30
ENGINEERING	315.00	9,505.00	-	-	-	-	315.00	9,505.00
LEGAL	5,100.00	10,125.40	-	-	-	-	5,100.00	10,125.40
MISCELLANEOUS	171.66	1,736.63	-	-	-	-	171.66	1,736.63
ADMINISTRATION/AUDIT	-	5,705.00	-	-	-	-	-	5,705.00
DEBT SERVICE	-	-	-	-	-	-	-	-
TAX REBATES	-	-	-	-	42,177.84	42,177.84	42,177.84	42,177.84
TIF PROJECTS	(3,500.00)	127,432.61	-	-	-	-	(3,500.00)	127,432.61
TIF BOND PRINCIPAL	346,225.00	346,225.00	-	-	-	-	346,225.00	346,225.00
TIF BOND INTEREST	-	-	-	-	-	-	-	-
Total expenditures	349,278.31	508,325.24	-	-	42,177.84	42,177.84	391,456.15	550,503.08
Excess of revenues over (under) expenditures	(332,634.56)	550,031.96	2,353.33	307,648.56	(41,123.94)	42,501.48	(371,405.17)	900,182.00
Fund balance at beginning of period	1,641,730.54	759,064.02	517,350.06	212,054.83	316,562.89	232,987.47	2,475,643.49	1,204,056.32
Fund balance at end of period	\$ 1,309,095.98	\$ 1,309,095.98	\$ 519,703.39	\$ 519,703.39	\$ 275,438.95	\$ 275,438.95	\$ 2,104,238.32	\$ 2,104,238.32

VILLAGE OF SHERMAN, ILLINOIS

Balance Sheet

Other Funds

November 30, 2017

	<u>PROJECT FUND</u>	<u>PARK BENCH</u>	<u>BUS. DIST</u>	<u>HSIP</u>	<u>TOTAL</u>
Assets					
CASH IN BANK	\$ 70,637.51	\$ 3,435.53	\$ 207.50	\$ 4,666.04	\$ 78,946.58
DUE FROM OTHER FUNDS	-	-	139.79	-	-
Total Assets	\$ 70,637.51	\$ 3,435.53	\$ 347.29	\$ 4,666.04	\$ 79,086.37
Liabilities and Fund Balance					
ACCOUNTS PAYABLE	\$ 71,850.00	\$ -	\$ -	\$ -	\$ 71,850.00
MUNICIPALITY FUNDS ON DEPOSIT	-	-	-	4,666.04	4,666.04
DUE TO OTHER FUNDS	55.00	-	-	-	55.00
Total Liabilities	71,905.00	-	-	4,666.04	76,571.04
Restricted Fund Balance	(1,267.49)	3,435.53	347.29	-	2,515.33
Total liabilities and fund balance	\$ 70,637.51	\$ 3,435.53	\$ 347.29	\$ 4,666.04	\$ 79,086.37

VILLAGE OF SHERMAN, ILLINOIS

Statement of Revenues, Expenditures, and Changes in Fund Balances- Modified Accrual Basis

Other Funds

For the month and seven months ended November 30, 2017

	<u>PROJECT FUND</u>	<u>PARK BENCH</u>	<u>BUS. DIST.</u>	<u>HSIP</u>	<u>TOTAL</u>
	<u>Year to Date</u>	<u>Year to Date</u>	<u>Year to Date</u>	<u>Year to Date</u>	<u>Year to Date</u>
Revenues					
INTEREST INCOME	\$ 82.77	\$ -	\$ 0.05	\$ -	\$ 82.82
SALES TAX	-	-	139.79	-	139.79
CONTRIBUTIONS	-	3,020.00	-	-	3,020.00
BOND PROCEEDS	-	-	-	-	-
Total revenues	82.77	3,020.00	139.84	-	3,242.61
Expenditures					
ACCOUNTING/AUDIT	-	-	-	-	-
ENGINEERING	-	-	-	-	-
LEGAL	-	-	-	-	-
MISCELLANEOUS	-	2,350.00	-	-	2,350.00
CAPITAL OUTLAY	-	-	-	-	-
Total expenditures	-	2,350.00	-	-	2,350.00
Excess of revenues over (under) expenditures	82.77	670.00	139.84	-	892.61
Fund balance at beginning of period	(1,350.26)	2,765.53	207.45	-	1,622.72
Fund balance at end of period	\$ (1,267.49)	\$ 3,435.53	\$ 347.29	\$ -	\$ 2,515.33

VILLAGE OF SHERMAN, ILLINOIS

Budget Analysis

General Fund

For the month and seven months ended November 30, 2017

	Current Month			Year to Date			Annual
	Actual	Budget	over/(under)	Actual	Budget	over/(under)	Budget
Revenues							
BUILDING PERMITS	100	1,250	(1,150)	10,157	8,750	1,407	15,000
FINES - STATE/COUNTY	-	1,250	(1,250)	8,006	8,750	(744)	15,000
FINES - LOCAL	-	-	-	-	-	-	-
SALES TAX	53,200	50,833	2,367	360,005	355,831	4,174	610,000
INCOME TAX	24,568	30,954	(6,386)	219,212	216,678	2,534	371,453
RENT INCOME - SRF	832	832	-	5,824	5,824	-	9,984
PROPERTY TAX	798	500	298	193,189	192,902	287	197,488
INTEREST INCOME	396	108	288	2,550	756	1,794	1,300
LIQUOR LICENSE	-	-	-	3,600	4,050	(450)	4,050
GAMING LICENSE	-	-	-	19,000	20,250	(1,250)	20,250
GAMING TAX	3,587	3,333	254	22,949	23,331	(382)	40,000
FRANCHISE TAX	22,685	22,500	185	22,685	22,500	185	46,000
REPLACEMENT TAX	-	31	(31)	102	217	(115)	377
ROAD AND BRIDGE TAX	-	8,000	(8,000)	-	8,000	(8,000)	44,000
MISCELLANEOUS	170	1,091	(921)	13,353	9,546	3,807	15,000
DONATIONS	-	182	(182)	3,200	4,093	(893)	5,000
LOAN/LEASE PROCEEDS	-	-	-	47,372	50,000	(2,628)	50,000
Total Revenues	106,335	120,864	(14,529)	931,202	931,478	(276)	1,444,902
Expenditures							
ANIMAL CONTROL	-	50	(50)	593	350	243	600
EQUIPMENT REPAIRS	-	42	(42)	153	294	(141)	500
ESDA	-	256	(256)	1,516	1,792	(276)	3,075
ELECTRONIC ALERT SYSTEM	550	50	500	850	350	500	600
IL EPA	-	-	-	1,000	1,000	-	1,000
SALARIES	225	225	-	1,575	1,575	-	2,700
PAYROLL TAXES	17	19	(2)	120	133	(13)	225
MISCELLANEOUS	-	8	(8)	-	56	(56)	100
Public Health & Safety	792	650	142	5,808	5,550	258	8,800
IMLRMA INSURANCE	4,665	4,665	(0)	31,303	32,655	(1,352)	56,500
AUDITING	-	-	-	7,009	9,500	(2,491)	9,500
Finance	4,665	4,665	(0)	38,312	42,155	(3,843)	66,000
SALARIES	42,470	29,813	12,657	201,578	208,691	(7,113)	357,760
EMPLOYEE INSURANCE	2,928	2,708	220	21,592	18,956	2,636	32,500
PAYROLL TAXES	3,249	2,322	927	15,777	16,254	(477)	27,869
SALARY DEFERRAL MATCH	1,024	1,042	(18)	4,505	7,294	(2,789)	12,500
TELECOMMUNICATIONS	2,610	1,500	1,110	10,763	10,500	263	18,000
IT SUPPORT	-	250	(250)	43	1,750	(1,708)	3,000
GASOLINE	1,678	1,750	(72)	11,114	12,250	(1,136)	21,000
VEHICLE MAINTENANCE	52	583	(531)	2,709	4,081	(1,372)	7,000
EQUIP REPAIRS & MAINT	51	333	(282)	879	2,331	(1,452)	4,000
TRAINING	133	517	(384)	2,268	3,619	(1,351)	6,200
AMMUNITION	-	333	(333)	-	2,331	(2,331)	4,000
UNIFORMS	2,466	500	1,966	5,255	3,500	1,755	6,000
DARE	170	83	87	1,260	581	679	1,000
SUPPLIES	488	708	(220)	4,850	4,956	(106)	8,500
UTILITIES	365	500	(135)	3,020	3,500	(480)	6,000
CAPITAL OUTLAY	1,278	1,583	(305)	68,378	61,081	7,297	69,000
BUILDING MAINTENANCE	164	63	101	568	441	127	750
DEBT SERVICE	2,417	1,829	588	13,552	12,803	749	21,951
Police	61,542	46,417	15,125	368,109	374,919	(6,810)	607,030
SALARIES	10,110	9,000	1,110	66,579	72,000	(5,421)	120,000
EMPLOYEE INSURANCE	995	892	103	7,060	6,244	816	10,700
PAYROLL TAXES	773	732	41	5,165	5,799	(634)	9,680

VILLAGE OF SHERMAN, ILLINOIS

Budget Analysis

General Fund

For the month and seven months ended November 30, 2017

	Current Month			Year to Date			Annual
	Actual	Budget	over/(under)	Actual	Budget	over/(under)	Budget
SALARY DEFERRAL MATCH	460	333	127	2,350	2,331	19	4,000
GAS AND OIL	446	417	29	2,954	2,919	35	5,000
DIESEL FUEL	-	129	(129)	1,026	903	123	1,550
STREET MAINTENANCE	-	2,917	(2,917)	-	20,419	(20,419)	35,000
EQUIP. MAINT/REPAIR	747	1,417	(670)	7,537	9,919	(2,382)	17,000
TELEPHONE	315	333	(18)	2,308	2,331	(23)	4,000
STORAGE OF EQUIPMENT	167	167	(0)	1,167	1,169	(2)	2,000
MISCELLANEOUS / SUPPLIES	617	367	250	2,468	2,569	(101)	4,400
CAPITAL OUTLAY	-	2,417	(2,417)	1,266	16,919	(15,653)	29,000
CLEAN UP DAY	-	-	-	2,275	2,500	(225)	2,500
DEBT SERVICE	2,297	2,426	(129)	17,647	16,982	665	29,115
Public Works	16,927	21,547	(4,620)	119,803	163,004	(43,201)	273,945
SALARIES	499	1,667	(1,168)	499	11,669	(11,170)	20,000
PAYROLL TAXES	38	128	(90)	38	896	(858)	1,530
DUES & MEMBERSHIP	-	-	-	-	250	(250)	250
Village Clerk	537	1,795	(1,258)	537	12,815	(12,278)	21,780
DIESEL FUEL	-	125	(125)	1,027	875	152	1,500
PARK MAINTENANCE	217	1,375	(1,159)	15,323	9,625	5,698	16,500
SUPPLIES	40	333	(293)	513	2,331	(1,818)	4,000
UTILITIES	-	-	-	87	-	87	-
CAPITAL OUTLAY	-	-	-	-	1,500	(1,500)	1,500
Parks	256	1,833	(1,577)	16,950	14,331	2,619	23,500
SALARIES	20,650	9,167	11,483	87,407	64,169	23,238	110,000
EMPLOYEE INSURANCE	446	-	446	1,880	-	1,880	-
PAYROLL TAXES	1,580	726	854	6,823	5,082	1,741	8,715
SALARY DEFERRAL MATCH	141	100	41	1,243	700	543	1,200
TELECOMMUNICATIONS	327	433	(106)	2,497	3,031	(534)	5,200
IT SUPPORT	-	83	(83)	361	581	(220)	1,000
OFFICE EQUIPMENT	-	42	(42)	-	294	(294)	500
TRAINING AND TRAVEL	2,104	417	1,687	6,329	2,919	3,410	5,000
PRINTING/COPIER	131	167	(36)	1,422	1,169	253	2,000
DUES, FEES & PUBLICATIONS	792	966	(174)	4,878	6,762	(1,884)	11,596
POSTAGE	787	58	729	1,259	406	853	700
INTERPRETER	-	150	(150)	200	1,050	(850)	1,800
PUBLIC RELATIONS	180	400	(220)	2,620	2,800	(180)	4,800
OFFICE SUPPLIES	122	183	(61)	1,168	1,281	(113)	2,200
UTILITIES	766	917	(151)	4,107	6,419	(2,312)	11,000
MISCELLANEOUS	7	8	(2)	53	56	(3)	100
CAPITAL OUTLAY	-	-	-	919	-	919	-
BUILDING MAINTENANCE	370	292	78	1,694	2,044	(350)	3,500
RECYCLING PROGRAM	166	200	(34)	1,412	1,400	12	2,400
COMMUNITY EVENTS	-	1,000	(1,000)	11,014	12,000	(986)	12,500
WEB PAGE	-	88	(88)	1,156	616	540	1,056
Village Hall	28,567	15,397	13,170	138,442	112,779	25,663	185,267
GENERAL OBLIGATION BOND	64,500	64,500	-	64,500	64,500	-	111,744
ENGINEERING	4,560	7,083	(2,523)	45,798	49,581	(3,783)	85,000
LEGAL SERVICES	2,620	2,917	(297)	21,890	20,419	1,471	35,000
Miscellaneous	71,680	74,500	(2,820)	132,187	134,500	(2,313)	231,744
Expenditures before Contingency	184,966	166,804	18,162	820,147	860,053	(39,906)	1,418,065
CONTINGENCY	32,483	78,581	(46,098)	80,040	550,067	(470,027)	942,969
Total Expenditures	217,449	245,385	(27,936)	900,188	1,410,120	(509,932)	2,361,034