

VILLAGE OF SHERMAN, ILLINOIS

Balance Sheet

General Fund

July 31, 2017

Assets

CASH IN BANK	\$	483,621.78
DRUG AWARENESS FUND		1,775.24
DUI FUND		7,882.29
VEHICLE FUND		4,911.58
E-CITATION FUND		826.20
CALENDAR FUND		14,681.16
SEX OFFENDER FUND		990.00
HICKORY - CD		250,250.10
DUE FROM OTHER FUNDS		4,008.44
DUE FROM SEWER REVENUE		143,800.32
DUE FROM MFT		23,066.53
DUE FROM PROJECT FUND		55.00
DUE FROM PARK BENCH FUND		-
PREPAID EXPENSE		-
ACCOUNTS RECEIVABLE-STATE OF IL		<u>168,577.66</u>
Total assets	\$	<u>1,104,446.30</u>

Liabilities and Fund Balance

ACCOUNTS PAYABLE		97,284.10
ACCRUED PAYROLL EXPENSE		12,392.19
STATE INCOME TAX W/H		(998.27)
OTHER PAYROLL W/H		128.89
DUE TO SEWER REVENUE FUND		-
DUE TO MFT		-
DUE TO RAIL POINTE TIF		-
DUE TO ORIGINAL TIF		4,112.00
DUE TO BUSINESS DISTRICT		82.28
DUE TO RT 66 TIF		<u>-</u>
Total Liabilities		113,001.19
Fund Balance, Unrestricted		<u>991,445.11</u>
Total Fund Balance		<u>991,445.11</u>
Total liabilities and fund balance	\$	<u>1,104,446.30</u>

VILLAGE OF SHERMAN, ILLINOIS

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

General Fund

For the month and three months ended July 31, 2017

	Month	Year
Revenues		
BUILDING PERMITS	2,155.00	6,302.00
FINES - STATE/COUNTY	1,959.24	5,692.76
FINES - LOCAL	-	-
SALES TAX	48,236.83	144,421.81
INCOME TAX	38,035.61	122,383.15
RENT INCOME - SRF	832.00	2,496.00
PROPERTY TAX	4,656.81	107,239.98
INTEREST INCOME	213.28	522.51
LIQUOR LICENSE	-	3,600.00
GAMING LICENSE	2,500.00	19,000.00
GAMING TAX	3,182.98	9,369.21
FRANCHISE TAX	-	-
REPLACEMENT TAX	-	58.23
ROAD AND BRIDGE TAX	-	-
ADVERTISING INCOME	-	-
MISCELLANEOUS	1,007.40	6,966.26
DONATIONS	-	1,200.00
LOAN/LEASE PROCEEDS	-	-
Total revenues	102,779.15	429,251.91
Public Health & Safety		
ANIMAL CONTROL	593.31	593.31
EQUIPMENT REPAIRS	-	152.87
ESDA	-	1,516.31
ELECTRONIC ALERT SYSTEM	50.00	150.00
IL EPA	-	1,000.00
SALARIES	225.00	675.00
PAYROLL TAXES	17.21	51.63
MISCELLANEOUS	-	-
Finance		
IMLRMA GENERAL INSURANCE	4,439.72	13,319.16
AUDITING	5,289.00	5,289.00
Police		
SALARIES	25,730.94	82,614.71
EMPLOYEE INSURANCE HEALTH & LIFE	2,901.25	9,132.74
PAYROLL TAXES	2,209.57	6,561.20
SALARY DEFERRAL MATCH	527.28	1,975.31
TELECOMMUNICATIONS	2,908.37	4,973.68
GASOLINE	1,737.09	4,885.24
VEHICLE MAINTENANCE	162.60	653.54
EQUIP REPAIRS & MAINT	-	827.52
TRAINING	-	945.20
AMMUNITION	-	-
UNIFORMS	1,872.54	1,994.40
CALENDAR FUND	-	600.00
SUPPLIES	721.26	1,856.87
UTILITIES	524.63	1,302.54
CAPITAL OUTLAY	54,881.28	54,881.28
BUILDING MAINTENANCE	64.00	187.00
DEBT SERVICE	1,575.44	4,726.32
Public Works		
SALARIES	9,539.82	30,343.37
EMPLOYEE INSURANCE HEALTH & LIFE	995.01	2,985.00
PAYROLL TAXES	729.81	2,321.11
SALARY DEFERRAL MATCH	288.87	1,021.29
GAS AND OIL	461.76	1,298.62
DIESEL FUEL	125.65	565.06

VILLAGE OF SHERMAN, ILLINOIS

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

General Fund

For the month and three months ended July 31, 2017

	<u>Month</u>	<u>Year</u>
STREET MAINTENANCE	-	-
EQUIPMENT MAINTENANCE & REPAIR	341.82	1,452.88
TELEPHONE	343.53	1,029.77
STORAGE OF EQUIPMENT	166.67	500.01
MISCELLANEOUS / SUPPLIES	314.46	845.16
CAPITAL OUTLAY	-	-
CLEAN UP DAY	-	-
DEBT SERVICE	2,684.64	8,074.33
Village Clerk		
SALARY	-	-
PAYROLL TAXES	-	-
SALARY DEFERRAL MATCH	-	-
DUES & MEMBERSHIP	-	-
Parks		
DIESEL FUEL	125.65	565.06
PARK MAINTENANCE	4,787.27	6,202.82
FERTILIZER	-	-
SUPPLIES	42.00	343.68
UTILITIES	87.39	87.39
CAPITAL OUTLAY	-	-
DEBT SERVICE	-	-
Village Hall		
SALARIES	12,704.33	29,768.23
PAYROLL TAXES	971.90	2,277.36
SALARY DEFERRAL MATCH	125.32	428.87
TELECOMMUNICATIONS	357.93	1,072.98
IT SUPPORT	-	-
OFFICE EQUIPMENT	-	-
TRAINING AND TRAVEL	40.50	95.12
PRINTING/COPIER	416.54	691.46
DUES, FEES & PUBLICATIONS	831.32	1,663.32
POSTAGE	-	179.44
INTERPRETER	-	-
PUBLIC RELATIONS	-	800.00
OFFICE SUPPLIES	363.38	665.23
UTILITIES	668.31	1,619.49
MISCELLANEOUS	12.87	46.87
BUILDING MAINTENANCE	379.49	763.99
RECYCLING PROGRAM	216.25	722.61
COMMUNITY EVENTS	11,000.00	13,289.14
Miscellaneous		
CONTINGENCY	15,750.77	23,021.10
ENGINEERING	6,395.00	23,776.50
LEGAL SERVICES	3,801.00	10,738.50
Total expenditures	<u>181,675.75</u>	<u>370,296.59</u>
Excess of revenues over (under) expenditures	<u>(78,896.60)</u>	<u>58,955.32</u>
Fund balance at beginning of period	<u>1,070,341.71</u>	<u>932,489.79</u>
Fund balance at end of period	<u>\$ 991,445.11</u>	<u>\$ 991,445.11</u>

VILLAGE OF SHERMAN, ILLINOIS

Balance Sheet

Sewer Fund

July 31, 2017

Assets

Current assets:

CASH IN BANK	215,181.00
CAPITAL RESERVE/DEPRECIATION FUND	191,813.59
ACCOUNTS RECEIVABLE	105,885.92
DUE FROM OTHER FUNDS	<u>2,349.60</u>

Total current assets 515,230.11

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 \$ 1,314,027.44

Liabilities and Fund Balance

ACCOUNTS PAYABLE	50,618.38
ACCRUED PAYROLL EXPENSE	2,763.50
COMPENSATED ABSENCES	12,357.81
DUE TO GENERAL FUND	143,800.32
DUE TO SEWER BOND FUND	-
G.O. BONDS PAYABLE	<u>-</u>

Total liabilities 209,540.01

Fund Balances

Invested in capital assets, net of related debt	798,797.33
Restricted for capital projects	191,813.59
Unrestricted	<u>113,876.51</u>

Total fund balances 1,104,487.43

Total liabilities and fund balances \$ 1,314,027.44

VILLAGE OF SHERMAN, ILLINOIS

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

Sewer Fund

For the month and three months ended July 31, 2017

	<u>Month</u>	<u>Year</u>
Operating Revenues		
SEWER REVENUE	\$ 54,302.00	\$ 189,365.05
Total revenues	<u>54,302.00</u>	<u>189,365.05</u>
Operating Expenses		
SALARIES	9,487.06	31,353.59
EMPLOYEE INSURANCE HEALTH	994.99	2,985.00
PAYROLL TAXES	725.74	2,398.57
SALARY DEFERRAL MATCH	357.08	1,366.29
AUDITING	2,706.00	2,706.00
DIESEL FUEL	125.66	565.07
ENGINEERING	-	-
RENT EXPENSE	832.00	2,496.00
EQUIPMENT STORAGE	166.67	500.00
OPERATING SUPPLIES	298.85	2,400.62
MISCELLANEOUS	610.13	1,165.13
SANITARY DISTRICT	41,175.28	116,858.17
VILLAGE OF WILLIAMSVILLE	1,589.35	4,759.50
OUTSIDE SERVICES	-	-
UTILITY REBATES	-	-
SYSTEM IMPROVEMENTS	1,043.00	1,043.00
TRANSFERS	-	-
Total operating expenses	<u>60,111.81</u>	<u>170,596.94</u>
Operating income (loss)	<u>(5,809.81)</u>	<u>18,768.11</u>
Non-Operating Revenues		
INTEREST INCOME	34.79	101.55
INTEREST INCOME - CAPITAL RESERVE FUND	32.58	96.67
Total nonoperating revenue (expense)	<u>67.37</u>	<u>198.22</u>
Change in fund balance	<u>(5,742.44)</u>	<u>18,966.33</u>
Total fund balance, beginning of period	<u>1,110,229.87</u>	<u>1,085,521.10</u>
Total fund balance, end of period	<u>\$ 1,104,487.43</u>	<u>\$ 1,104,487.43</u>

VILLAGE OF SHERMAN, ILLINOIS

Balance Sheet

Motor Fuel Tax Fund

July 31, 2017

Assets

CASH IN BANK	\$	315,863.01
ACCOUNTS RECEIVABLE-STATE OF IL		9,081.92
DUE FROM GENERAL FUND		<u>-</u>
Total assets	\$	<u>324,944.93</u>

Liabilities and Fund Balance

ACCOUNTS PAYABLE	\$	6,607.91
OTHER LIABILITIES		-
DUE TO GENERAL FUND		<u>23,066.53</u>
Total Liabilities		29,674.44
Fund Balance, Unrestricted		<u>295,270.49</u>
Total Fund Balance		<u>295,270.49</u>
Total liabilities and fund balance	\$	<u>324,944.93</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 three months ended July 31, 2017

	<u>Month</u>	<u>Year</u>
Revenues		
MFT ALLOTMENT	\$ 7,312.45	\$ 25,602.55
MISCELLANEOUS INCOME	-	-
INTEREST INCOME	<u>63.96</u>	<u>190.45</u>
 Total revenues	 <u>7,376.41</u>	 <u>25,793.00</u>
Expenditures		
SNOW REMOVAL, PATCHING	-	171.84
ENGINEERING	-	-
COMMODITIES	-	-
OPERATING SUPPLIES	78.16	78.16
STREET LIGHTING	5,714.90	17,225.26
MISCELLANEOUS	-	-
SIGNAL MAINTENANCE	756.02	756.02
ROUNDING ACCOUNT	-	-
STREET PROJECTS	<u>-</u>	<u>-</u>
 Total expenditures	 <u>6,549.08</u>	 <u>18,231.28</u>
 Excess of revenues over (under) expenditures	 <u>827.33</u>	 <u>7,561.72</u>
 Total fund balance, beginning of period	 <u>294,443.16</u>	 <u>287,708.77</u>
 Total fund balance, end of period	 <u>\$ 295,270.49</u>	 <u>\$ 295,270.49</u>

VILLAGE OF SHERMAN, ILLINOIS

Balance Sheet
Sewer Bond Fund
July 31, 2017

Assets

CASH IN BANK	\$	1,503.45
INVESTMENT ACCOUNT		467,849.92
DUE FROM SEWER FUND		<u>-</u>
Total assets	\$	<u>469,353.37</u>

Liabilities and Fund Balance

ACCOUNTS PAYABLE	\$	<u>-</u>
Total Liabilities		<u>-</u>
Restricted for Debt Payment		<u>469,353.37</u>
Total liabilities and fund balance	\$	<u>469,353.37</u>

VILLAGE OF SHERMAN, ILLINOIS

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

For the month and three months ended July 31, 2017

	<u>Month</u>	<u>Year</u>
Revenues		
TRANSFERS FROM SRF	\$ -	\$ -
APPREC IN FMV OF ASSETS	(84.16)	(251.48)
INTEREST INCOME	<u>0.15</u>	<u>557.50</u>
Total revenues	<u>(84.01)</u>	<u>306.02</u>
Expenditures		
MISCELLANEOUS	-	-
PAYMENT OF BONDS	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(84.01)</u>	<u>306.02</u>
Total fund balance, beginning of period	<u>469,437.38</u>	<u>469,047.35</u>
Total fund balance, end of period	<u>\$ 469,353.37</u>	<u>\$ 469,353.37</u>

VILLAGE OF SHERMAN, ILLINOIS

Balance Sheet

TIF Funds

July 31, 2017

Assets

	<u>TIF 1</u>	<u>TIF 2</u>	<u>TIF 3</u>	<u>Total TIF</u>
CASH IN BANK	\$ 1,569,686.36	\$ 286,810.37	\$ 264,863.00	\$ 2,121,359.73
ECONOMIC INCENTIVE FUNDS	134,405.69	130,032.58	-	264,438.27
RESTRICTED FUNDS	-	-	95.73	95.73
DUE FROM OTHER FUNDS	19,112.00	-	-	19,112.00
NOTES RECEIVABLE	-	-	-	-
Total Assets	<u>\$ 1,723,204.05</u>	<u>\$ 416,842.95</u>	<u>\$ 264,958.73</u>	<u>\$ 2,405,005.73</u>

Liabilities and Fund Balance

ACCOUNTS PAYABLE	\$ 353,321.98	\$ -	\$ -	\$ 353,321.98
ACCRUED PAYROLL EXPENSE	245.09	-	-	245.09
DUE TO OTHER FUNDS	6,358.04	15,000.00	-	21,358.04
DUE TO DEVELOPER	<u>133,929.74</u>	<u>-</u>	<u>-</u>	<u>133,929.74</u>
Total Liabilities	493,854.85	15,000.00	-	508,854.85
Restricted for Economic Development	1,229,349.20	401,842.95	264,863.00	1,896,055.15
Other Restrictions	<u>-</u>	<u>-</u>	<u>95.73</u>	<u>95.73</u>
Total Fund Balance	<u>1,229,349.20</u>	<u>401,842.95</u>	<u>264,958.73</u>	<u>1,896,150.88</u>
Total liabilities and fund balance	<u>\$ 1,723,204.05</u>	<u>\$ 416,842.95</u>	<u>\$ 264,958.73</u>	<u>\$ 2,405,005.73</u>

VILLAGE OF SHERMAN, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balances- Modified Accrual Basis
TIF Funds
For the month and three months ended July 31, 2017

	TIF 1		TIF 2		TIF 3		Total TIF	
	Month	Year	Month	Year	Month	Year	Month	Year
Revenues								
SALES TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROPERTY TAX	14,714.21	596,935.82	20,999.00	189,695.41	-	31,895.82	35,713.21	818,527.05
MISCELLANEOUS	-	-	-	-	-	-	-	-
INTEREST INCOME	286.92	725.68	46.41	92.71	44.98	125.44	378.31	943.83
BOND PROCEEDS	-	-	-	-	-	-	-	-
APPREC(DEPR) IN FMV	-	-	-	-	-	-	-	-
Total revenues	15,001.13	597,661.50	21,045.41	189,788.12	44.98	32,021.26	36,091.52	819,470.88
Expenditures								
SALARIES	500.87	2,140.06	-	-	-	-	500.87	2,140.06
PAYROLL TAXES	38.35	163.88	-	-	-	-	38.35	163.88
SALARY DEFERRAL MATCH	18.23	109.38	-	-	-	-	18.23	109.38
ENGINEERING	1,540.00	3,350.00	-	-	-	-	1,540.00	3,350.00
LEGAL	2,880.20	5,025.40	-	-	-	-	2,880.20	5,025.40
MISCELLANEOUS	716.66	1,049.99	-	-	-	-	716.66	1,049.99
ADMINISTRATION/AUDIT	4,305.00	4,305.00	-	-	-	-	4,305.00	4,305.00
DEBT SERVICE	-	-	-	-	-	-	-	-
TAX REBATES	-	-	-	-	-	-	-	-
TIF PROJECTS	92,318.44	111,232.61	-	-	-	-	92,318.44	111,232.61
TIF BOND PRINCIPAL	-	-	-	-	-	-	-	-
TIF BOND INTEREST	-	-	-	-	-	-	-	-
Total expenditures	102,317.75	127,376.32	-	-	-	-	102,317.75	127,376.32
Excess of revenues over (under) expenditures	(87,316.62)	470,285.18	21,045.41	189,788.12	44.98	32,021.26	(66,226.23)	692,094.56
Fund balance at beginning of period	1,316,665.82	759,064.02	380,797.54	212,054.83	264,913.75	232,937.47	1,962,377.11	1,204,056.32
Fund balance at end of period	\$ 1,229,349.20	\$ 1,229,349.20	\$ 401,842.95	\$ 401,842.95	\$ 264,958.73	\$ 264,958.73	\$ 1,896,150.88	\$ 1,896,150.88

VILLAGE OF SHERMAN, ILLINOIS

Balance Sheet

Other Funds

July 31, 2017

	<u>PROJECT FUND</u>	<u>PARK BENCH</u>	<u>BUS. DIST</u>	<u>HSIP</u>	<u>TOTAL</u>
Assets					
CASH IN BANK	\$ 70,590.31	\$ 3,495.53	\$ 207.46	\$ 4,666.04	\$ 78,959.34
DUE FROM OTHER FUNDS	-	-	82.28	-	-
Total Assets	\$ 70,590.31	\$ 3,495.53	\$ 289.74	\$ 4,666.04	\$ 79,041.62
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	(1,314.69)	3,495.53	289.74	-	2,470.58
Total liabilities and fund balance	\$ 70,590.31	\$ 3,495.53	\$ 289.74	\$ 4,666.04	\$ 79,041.62

VILLAGE OF SHERMAN, ILLINOIS

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

Other Funds

For the month and three months ended July 31, 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	\$ 35.57	\$ -	\$ 0.01	\$ -	\$ 35.58
SALES TAX	-	-	82.28	-	82.28
CONTRIBUTIONS	-	750.00	-	-	750.00
BOND PROCEEDS	-	-	-	-	-
Total revenues	35.57	750.00	82.29	-	867.86
Expenditures					
ACCOUNTING/AUDIT	-	-	-	-	-
ENGINEERING	-	-	-	-	-
LEGAL	-	-	-	-	-
MISCELLANEOUS	-	20.00	-	-	20.00
CAPITAL OUTLAY	-	-	-	-	-
Total expenditures	-	20.00	-	-	20.00
Excess of revenues over (under) expenditures	35.57	730.00	82.29	-	847.86
Fund balance at beginning of period	(1,350.26)	2,765.53	207.45	-	1,622.72
Fund balance at end of period	\$ (1,314.69)	\$ 3,495.53	\$ 289.74	\$ -	\$ 2,470.58

VILLAGE OF SHERMAN, ILLINOIS

Budget Analysis

General Fund

For the month and three months ended July 31, 2017

	Current Month			Year to Date			Annual
	Actual	Budget	over/(under)	Actual	Budget	over/(under)	Budget
Revenues							
BUILDING PERMITS	2,155	1,250	905	6,302	3,750	2,552	15,000
FINES - STATE/COUNTY	1,959	1,250	709	5,693	3,750	1,943	15,000
FINES - LOCAL	-	-	-	-	-	-	-
SALES TAX	48,237	50,833	(2,596)	144,422	152,499	(8,077)	610,000
INCOME TAX	38,036	30,954	7,082	122,383	92,862	29,521	371,453
RENT INCOME - SRF	832	832	-	2,496	2,496	-	9,984
PROPERTY TAX	4,657	3,000	1,657	107,240	98,701	8,539	197,488
INTEREST INCOME	213	108	105	523	324	199	1,300
LIQUOR LICENSE	-	-	-	3,600	4,050	(450)	4,050
GAMING LICENSE	2,500	10,125	(7,625)	19,000	20,250	(1,250)	20,250
GAMING TAX	3,183	3,333	(150)	9,369	9,999	(630)	40,000
FRANCHISE TAX	-	-	-	-	-	-	46,000
REPLACEMENT TAX	-	31	(31)	58	93	(35)	377
ROAD AND BRIDGE TAX	-	-	-	-	-	-	44,000
MISCELLANEOUS	1,007	1,091	(84)	6,966	5,182	1,784	15,000
DONATIONS	-	182	(182)	1,200	3,365	(2,165)	5,000
LOAN/LEASE PROCEEDS	-	-	-	-	-	-	50,000
Total Revenues	102,779	102,989	(210)	429,252	397,321	31,931	1,444,902
Expenditures							
ANIMAL CONTROL	593	50	543	593	150	443	600
EQUIPMENT REPAIRS	-	42	(42)	153	126	27	500
ESDA	-	256	(256)	1,516	768	748	3,075
ELECTRONIC ALERT SYSTEM	50	50	-	150	150	-	600
IL EPA	-	83	(83)	1,000	249	751	1,000
SALARIES	225	225	-	675	675	-	2,700
PAYROLL TAXES	17	19	(2)	52	57	(5)	225
MISCELLANEOUS	-	8	(8)	-	24	(24)	100
Public Health & Safety	886	733	153	4,139	2,199	1,940	8,800
IMLRMA INSURANCE	4,440	4,665	(225)	13,319	13,995	(676)	56,500
AUDITING	5,289	4,750	539	5,289	4,750	539	9,500
Finance	9,729	9,415	314	18,608	18,745	(137)	66,000
SALARIES	25,731	29,813	(4,082)	82,615	89,439	(6,824)	357,760
EMPLOYEE INSURANCE	2,901	2,708	193	9,133	8,124	1,009	32,500
PAYROLL TAXES	2,210	2,322	(112)	6,561	6,966	(405)	27,869
SALARY DEFERRAL MATCH	527	1,042	(515)	1,975	3,126	(1,151)	12,500
TELECOMMUNICATIONS	2,908	1,500	1,408	4,974	4,500	474	18,000
IT SUPPORT	-	250	(250)	-	750	(750)	3,000
GASOLINE	1,737	1,750	(13)	4,885	5,250	(365)	21,000
VEHICLE MAINTENANCE	163	583	(420)	654	1,749	(1,095)	7,000
EQUIP REPAIRS & MAINT	-	333	(333)	828	999	(171)	4,000
TRAINING	-	517	(517)	945	1,551	(606)	6,200
AMMUNITION	-	333	(333)	-	999	(999)	4,000
UNIFORMS	1,873	500	1,373	1,994	1,500	494	6,000
DARE	-	83	(83)	600	249	351	1,000
SUPPLIES	721	708	13	1,857	2,124	(267)	8,500
UTILITIES	525	500	25	1,303	1,500	(197)	6,000
CAPITAL OUTLAY	54,881	51,583	3,298	54,881	54,749	132	69,000
BUILDING MAINTENANCE	64	63	1	187	189	(2)	750
DEBT SERVICE	1,575	1,829	(254)	4,726	5,487	(761)	21,951
Police	95,816	96,417	(601)	178,118	189,251	(11,133)	607,030
SALARIES	9,540	11,000	(1,460)	30,343	33,000	(2,657)	120,000
EMPLOYEE INSURANCE	995	892	103	2,985	2,676	309	10,700
PAYROLL TAXES	730	882	(152)	2,321	2,646	(325)	9,680

VILLAGE OF SHERMAN, ILLINOIS

Budget Analysis

General Fund

For the month and three months ended July 31, 2017

	Current Month			Year to Date			Annual
	Actual	Budget	over/(under)	Actual	Budget	over/(under)	Budget
SALARY DEFERRAL MATCH	289	333	(44)	1,021	999	22	4,000
GAS AND OIL	462	417	45	1,299	1,251	48	5,000
DIESEL FUEL	126	129	(3)	565	387	178	1,550
STREET MAINTENANCE	-	2,917	(2,917)	-	8,751	(8,751)	35,000
EQUIP. MAINT/REPAIR	342	1,417	(1,075)	1,453	4,251	(2,798)	17,000
TELEPHONE	344	333	11	1,030	999	31	4,000
STORAGE OF EQUIPMENT	167	167	(0)	500	501	(1)	2,000
MISCELLANEOUS / SUPPLIES	314	367	(53)	845	1,101	(256)	4,400
CAPITAL OUTLAY	-	2,417	(2,417)	-	7,251	(7,251)	29,000
CLEAN UP DAY	-	-	-	-	2,500	(2,500)	2,500
DEBT SERVICE	2,685	2,426	259	8,074	7,278	796	29,115
Public Works	15,992	23,697	(7,705)	50,437	73,591	(23,154)	273,945
SALARIES	-	1,667	(1,667)	-	5,001	(5,001)	20,000
PAYROLL TAXES	-	128	(128)	-	384	(384)	1,530
DUES & MEMBERSHIP	-	-	-	-	-	-	250
Village Clerk	-	1,795	(1,795)	-	5,385	(5,385)	21,780
DIESEL FUEL	126	125	1	565	375	190	1,500
PARK MAINTENANCE	4,787	1,375	3,412	6,203	4,125	2,078	16,500
SUPPLIES	42	333	(291)	344	999	(655)	4,000
UTILITIES	87	-	87	87	-	87	-
CAPITAL OUTLAY	-	-	-	-	1,500	(1,500)	1,500
Parks	5,042	1,833	3,209	7,199	6,999	200	23,500
SALARIES	12,704	9,167	3,537	29,768	27,501	2,267	110,000
EMPLOYEE INSURANCE	-	-	-	-	-	-	-
PAYROLL TAXES	972	726	246	2,277	2,178	99	8,715
SALARY DEFERRAL MATCH	125	100	25	429	300	129	1,200
TELECOMMUNICATIONS	358	433	(75)	1,073	1,299	(226)	5,200
IT SUPPORT	-	83	(83)	-	249	(249)	1,000
OFFICE EQUIPMENT	-	42	(42)	-	126	(126)	500
TRAINING AND TRAVEL	41	417	(377)	95	1,251	(1,156)	5,000
PRINTING/COPIER	417	167	250	691	501	190	2,000
DUES, FEES & PUBLICATIONS	831	966	(135)	1,663	2,898	(1,235)	11,596
POSTAGE	-	58	(58)	179	174	5	700
INTERPRETER	-	150	(150)	-	450	(450)	1,800
PUBLIC RELATIONS	-	400	(400)	800	1,200	(400)	4,800
OFFICE SUPPLIES	363	183	180	665	549	116	2,200
UTILITIES	668	917	(249)	1,619	2,751	(1,132)	11,000
MISCELLANEOUS	13	8	5	47	24	23	100
BUILDING MAINTENANCE	379	292	87	764	876	(112)	3,500
RECYCLING PROGRAM	216	200	16	723	600	123	2,400
COMMUNITY EVENTS	11,000	11,000	-	13,289	11,000	2,289	12,500
WEB PAGE	176	88	88	176	264	(88)	1,056
Village Hall	28,264	25,397	2,867	54,260	54,191	69	185,267
GENERAL OBLIGATION BOND	-	-	-	-	-	-	111,744
ENGINEERING	6,395	7,083	(688)	23,777	21,249	2,528	85,000
LEGAL SERVICES	3,801	2,917	884	10,739	8,751	1,988	35,000
Miscellaneous	10,196	10,000	196	34,515	30,000	4,515	231,744
Expenditures before Contingency	165,925	169,287	(3,362)	347,275	380,361	(33,086)	1,418,065
CONTINGENCY	15,751	78,581	(62,830)	23,021	235,743	(212,722)	942,969
Total Expenditures	181,676	247,868	(66,192)	370,297	616,104	(245,807)	2,361,034