



Village of Mahomet

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

STUDY SESSION
OCTOBER 18, 2016
6:00 P.M.

AT THE ADMINISTRATION OFFICE
503 E. MAIN ST.
AGENDA

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL
4. PUBLIC COMMENT: The Board welcomes your input. You may address the Board by completing the information requested on the Attendance/Oath Sheet before the meeting. You may address the Board, on subjects not listed on the agenda, during the Public Participation portion of the meeting. Please state your name and address for the record. Please limit your comments to five minutes or less.
5. PRESENTATIONS:
 - A. 2016 AUDIT – KEMPER CPA GROUP – MATT MORGAN
6. ORDINANCES/RESOLUTIONS/OTHER APPROVALS:
 - A. FINANCE
 1. TREASURER’S REPORT
 2. BILL LIST
 3. A RESOLUTION ACCEPTING THE ANNUAL TREASURER’S REPORT FOR FISCAL YEAR ENDED APRIL 30, 2016
 4. A RESOLUTION ADOPTING A TENTATIVE TAX LEVY FOR FISCAL YEAR 2015/2016
 5. A RESOLUTION APPROVING THE 2016 AUDIT
 - B. PARKS AND RECREATION
 1. RESOLUTION ACCEPTING PAY REQUEST # 1 TO ROCK VALLEY FENCE COMPANY FOR THE AMOUNT OF \$34,503.89 FOR TAYLOR FIELDS FENCE IMPROVEMENTS
 2. A RESOLUTION ACCEPTING THE PAY REQUEST NUMBER 1 FROM ALL PURPOSE ERECTORS, INC. FOR THE AMOUNT OF \$70,434.90

6. ADMINISTRATOR'S REPORT**A. DEPARTMENTAL REPORTS**

1. PARKS AND RECREATION
2. POLICE/ESDA
3. COMMUNITY DEVELOPMENT/PLANNING

7. MAYOR'S REPORT:**A. OCTOBER MEETING CALENDAR**

1. BOARD MEETING, TUESDAY, OCTOBER 25, 2016 – 6:00 P.M.
2. TRICK OR TREAT – OCTOBER 31, 2016 6:00 – 8:00 P.M.

8. NEW BUSINESS

(Discussion of any items that the Trustees may have for new business not listed on the agenda. No formal action will be taken on these items during this proceeding)

9. EXECUTIVE SESSION:

- A. EXECUTIVE SESSION TO DISCUSS THE PURCHASE OR LEASE OF REAL PROPERTY FOR THE USE OF THE PUBLIC BODY, INCLUDING MEETINGS HELD FOR THE PURPOSE OF DISCUSSING WHETHER A PARTICULAR PARCEL SHOULD BE ACQUIRED – 5 ILCS 120/2(c)(5)

10. ADJOURNMENT



Village of Mahomet



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phone (217) 586-4456 fax (217) 586-5696

Treasurer's Report

For the Month Ended September 30, 2016

Presented

October 18, 2016

FINANCIAL REVIEW

1. The funds available as of 09/30/16 total \$12,004,729.07				
2. Beg. Balance 05/01/16				\$10,449,943.50
	<u>Sept. `15</u>	<u>Sept. `16</u>	<u>`15 YTD</u>	<u>`16 YTD</u>
Revenues	\$1,184,763.67	\$1,523,772.21	\$5,631,728.17	\$5,598,598.70
Expenses	\$ 857,639.11	\$1,418,224.05	\$4,201,444.33	\$4,018,723.66
Other Source/Use (AR)				- 25,089.47
End. Balance 09/30/16				\$12,004,729.07

Budget comparison reports should reflect expenses and revenues collected at approximately 42%. Revenues for this fiscal year are currently at 34% collected and expenditures are currently at 27% expended.

3. Funding Highlights:

- a. The Village received a check from Illinois Department of Transportation for the supplemental allotment for \$11,379. The program provides funding to municipalities with over 5,000 in population which are experiencing above normal population growth.
- b. Received \$12,390 from Harvest Edge Subdivision developers for the EMISS reimbursement. The money has been deposited into the Wastewater Capital Improvement fund.
- c. Transferred \$25,000 from the General Corporate fund to the Transportation Facility fund to cover expenses, \$50,000 has been budgeted for this fiscal year.
- d. The Village received July and August Income Tax in September-total income tax received \$106,864.69.
- e. The Village received the second Video Gaming Tax distribution in the amount of \$529.10. The year-to-date for this tax is \$847.60.

4. The fifth real estate tax distribution check for this fiscal year in the amount of \$954,549.20 has been received. To date the total amount RET distribution has been \$3,124,625.06 including the TIF portion of the real estate taxes collected. After removing the TIF component of \$1,619,726.60, the total collection would be \$1,504,898.46. In comparison last year, the total amount of RET distribution was \$3,030,965.21 with a total collection of \$1,459,402.77 after removing the TIF amount of \$1,571,562.44.

The real estate tax is distributed as follows:

	2016	2016	2015
	September	YTD	YTD
General	\$168,870.04	\$562,102.93	\$540,498.31
IMRF	\$30,757.42	\$102,379.53	\$85,830.20
Fire Protection	\$11,407.28	\$37,970.42	\$38,343.86
Police Protection	\$58,219.39	\$193,789.81	\$186,670.46
Audit	\$4,562.91	\$15,188.17	\$15,282.95
Liability Ins.	\$28,011.22	\$93,238.50	\$80,372.00
Street & Bridge	\$15,716.70	\$52,314.80	\$50,078.99
Park	\$28,940.70	\$96,332.38	\$92,652.95
ESDA	\$422.49	\$1,406.31	\$1,364.54
Social Security	\$27,377.49	\$91,129.02	\$111,347.31
Bond	\$20,871.10	\$69,471.81	\$70,001.41
Police Pension	\$27,335.23	\$90,988.40	\$92,107.13
TIF	\$482,764.04	\$1,619,726.60	\$1,571,562.44
½ Road & Bridge	\$49,293.19	\$98,586.38	\$94,852.66
TOTALS	\$954,549.20	\$3,124,625.06	\$3,030,965.21

5. The total amount of real estate taxes collected for the TIF District has been \$1,619,726.60 with a pass-through amount of \$1,171,407.05. Real estate revenues for the TIF district is currently at 94% of the budgeted amounts. Disbursements are at 93% of the budgeted amounts.
6. Attached is a monthly report containing information on a fiscal year basis for sales tax, use tax, income tax, personal property replacement tax, telecommunications tax motor fuel tax and utility tax. The overall effect is \$48,507.33 less than last year mainly due to the Income Tax revenue.

Village of Mahomet

Sales Tax

Year	Sales Tax												YTD +/-	
	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	March	April	Total	Previous Year
2017	42,001.31	50,817.68	50,764.46	57,909.74	55,480.03								256,973.22	(3,797.22)
2016	42,707.26	48,069.92	51,444.29	59,477.11	59,071.86	54,048.54	57,689.96	53,507.20	52,378.44	50,879.36	55,439.64	42,750.72	627,464.30	11,474.79
2015	41,353.00	51,090.41	51,738.07	58,287.31	60,055.78	52,794.00	55,427.32	52,391.47	50,435.54	49,212.90	49,831.72	43,371.99	615,989.51	-11,187.16
2014	45,236.78	53,087.93	53,567.35	59,375.75	56,841.24	55,994.64	53,028.12	50,313.66	54,354.07	47,729.15	50,590.40	47,057.58	627,176.67	-28,334.07
2013	46,318.77	53,715.10	53,161.25	63,184.90	60,906.36	54,328.44	58,926.24	60,043.21	53,299.46	48,653.21	55,878.90	47,094.90	655,510.74	13,452.66
2012	36,981.10	55,756.82	57,509.84	60,699.93	60,372.16	57,057.89	57,287.78	56,267.07	52,412.41	48,146.18	52,947.89	46,619.01	642,058.08	31,231.90
2011	49,129.44	42,909.31	51,507.69	55,103.48	58,705.12	52,770.21	50,617.36	48,085.53	55,702.09	49,264.98	52,720.07	44,310.90	610,826.18	67,758.25
2010	36,257.82	46,602.85	46,612.62	51,393.54	49,056.46	44,466.34	45,508.43	45,877.64	46,220.49	47,815.26	45,634.07	37,622.41	543,067.93	-27,178.42
2009	40,278.72	46,528.87	49,682.67	51,031.70	53,613.97	52,325.62	51,349.28	54,330.48	48,629.11	41,071.51	43,718.78	37,685.64	570,246.35	-3,966.79
2008	43,677.10	41,245.29	49,963.67	45,572.91	58,851.21	48,516.30	49,045.02	49,128.61	48,523.95	44,013.97	52,507.64	43,167.47	574,213.14	30,131.86
2007	44,325.22	39,515.31	50,269.22	46,522.96	55,259.37	48,323.83	43,671.06	44,311.65	48,182.31	43,085.61	45,290.92	35,323.82	544,081.28	33,848.16
2006	32,929.79	38,942.67	39,109.66	38,725.67	45,260.66	45,415.66	59,271.87	49,499.28	39,648.17	42,962.55	43,735.70	34,731.44	510,233.12	23,018.37
2005	39,145.92	39,004.25	42,172.71	46,167.55	35,355.46	37,869.09	44,019.41	42,248.50	40,692.78	44,324.51	40,102.18	36,112.39	487,214.75	-1,782.29
2004	40,041.50	36,265.45	46,982.34	40,240.97	41,291.88	42,184.14	44,703.17	39,547.24	40,653.58	39,308.56	38,831.81	38,946.40	488,997.04	85,585.26
2003	31,597.44	28,154.08	36,277.72	37,890.46	36,019.03	35,431.43	32,076.06	36,076.72	35,410.20	33,684.39	36,470.68	24,323.57	403,411.78	-1,415.20
2002	26,443.97	29,679.96	34,943.33	37,837.21	38,497.31	35,635.37	33,623.24	37,105.25	33,787.56	33,972.16	33,777.91	29,523.71	404,826.98	62,269.34
2001	25,321.64	25,265.99	32,244.25	30,743.05	29,255.48	29,978.69	27,426.43	29,464.85	30,198.90	28,620.91	30,242.75	23,794.70	342,557.64	
Avg last 5 years	43,523.42	51,356.21	52,135.08	59,646.96	58,471.05	54,844.70	56,471.88	54,504.52	52,575.98	48,924.16	52,937.71	45,378.84	633,639.86	

Local Use Tax

Year	Local Use Tax												YTD +/-	
	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	March	April	Total	Previous Year
2017	12,474.43	14,658.40	14,277.50	13,893.04	15,669.31								70,972.68	3,760.52
2016	12,957.84	13,662.00	13,410.44	12,773.71	14,408.17	13,358.39	12,206.45	14,034.62	14,134.18	13,928.87	19,918.30	12,237.81	167,030.78	27,263.30
2015	8,508.88	11,234.18	10,356.63	11,003.62	12,282.24	10,473.24	11,342.08	13,762.45	13,021.39	12,379.55	18,764.39	6,638.83	139,767.48	15,866.50
2014	7,339.46	9,212.23	10,110.30	8,928.03	11,857.59	10,200.83	9,531.38	10,283.10	11,035.46	10,389.11	16,346.05	8,667.44	123,900.98	8,291.39
2013	7,639.67	9,444.98	8,710.49	9,107.84	10,183.33	8,415.25	9,395.75	9,626.24	9,355.34	9,855.48	14,076.51	9,798.71	115,609.59	11,706.31
2012	5,687.22	9,369.57	8,753.75	8,528.77	9,423.72	7,542.44	8,982.93	6,812.87	8,567.30	8,626.55	13,183.49	8,424.67	103,903.28	36,707.47
2011	3,232.06	6,450.09	4,908.75	4,653.10	6,003.58	4,990.76	4,835.73	5,618.40	7,068.32	5,494.69	8,650.10	5,290.23	67,195.81	8,899.10
2010	4,347.46	5,216.28	5,325.95	4,504.79	5,989.75	4,759.11	4,251.21	4,588.58	4,447.76	3,972.78	6,829.17	4,063.87	58,296.71	-12,427.75
2009	4,852.03	6,212.25	5,728.55	5,267.70	6,474.19	5,419.42	6,824.97	6,200.17	5,934.58	5,309.92	7,638.45	4,862.23	70,724.46	4,249.17
2008	4,127.29	5,031.58	5,132.42	5,583.93	6,553.34	4,812.98	5,063.29	5,504.21	5,629.56	5,672.78	8,086.81	5,277.10	66,475.29	3,189.48
2007	4,970.10	4,526.86	5,508.03	4,910.45	5,658.35	4,742.29	5,786.71	5,656.65	5,341.84	4,784.63	7,300.08	4,279.82	63,285.81	5,032.80
2006	4,072.53	4,654.60	5,585.27	4,361.78	5,130.95	4,174.18	4,497.51	4,819.72	4,469.45	4,309.84	7,401.03	4,776.15	58,253.01	8,082.01
2005	4,321.29	4,206.15	3,786.62	3,927.40	4,668.15	4,079.86	3,914.23	4,241.34	3,831.53	3,502.27	6,071.42	3,620.74	50,171.00	4,843.28
2004	2,729.32	3,690.67	3,487.25	3,202.73	4,069.21	3,969.40	3,608.05	3,199.34	3,344.93	3,932.99	5,446.40	4,647.43	45,327.72	-4,115.24
2003	4,191.58	8,778.65	3,373.34	3,268.33	3,725.55	3,324.56	3,339.33	3,998.28	3,652.06	3,393.78	5,138.15	3,259.35	49,442.96	-3,909.46
2002	3,933.12	1,778.74	8,266.07	4,434.61	4,850.81	4,978.80	4,273.83	4,519.66	5,307.76	4,636.22	6,372.80		53,352.42	1,819.55
2001	2,535.45		11,192.08	4,801.99		4,030.65	4,514.71	5,186.74	4,863.66	4,132.48	6,038.89	4,236.22	51,532.87	
Avg last 5 years	9,784.06	11,642.36	11,373.07	11,141.25	12,880.13	9,998.03	10,291.72	10,903.86	11,222.73	11,035.91	16,457.75	9,153.49	130,042.42	

Income Tax

Year	Income Tax												YTD +/-	
	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	March	April	Total	Previous Year
2017	98,998.62	47,321.63	67,535.86	39,328.83	42,958.67								296,143.61	-50,598.45
2016	130,103.88	54,029.99	76,233.14	44,239.49	42,135.56	74,055.10	48,828.87	38,187.40	71,650.70	78,408.20	45,392.97	70,237.44	773,502.74	62,693.65
2015	109,700.45	40,860.18	67,624.89	39,449.47	38,577.39	68,833.43	46,407.08	34,895.20	59,124.03	88,213.43	38,482.87	78,640.67	710,809.09	3,545.39
2014	123,837.11	42,072.57	64,436.54	40,034.43	39,056.69	68,140.73	45,115.14	36,010.30	66,685.10	70,769.91	40,420.82	70,684.36	707,263.70	53,168.79
2013	91,198.58	47,948.11	61,572.20	38,637.24	38,324.94	60,345.62	45,597.53	37,629.87	58,330.44	68,856.36	38,610.18	67,043.84	654,094.91	84,859.11
2012	45,371.02	43,325.90	56,126.33	38,613.13	37,166.67	59,152.74	37,594.87	35,397.17	52,590.77	60,634.32	40,452.78	62,810.10	569,235.80	188,992.40
2011	48,197.94	25,699.83	36,118.48	23,679.40	24,283.99	35,294.05	26,561.91	29,376.01	33,490.77	41,387.12	20,642.29	35,511.61	380,243.40	-7,106.40
2010	59,400.24	31,716.51	34,532.38	23,506.66	22,444.96	34,587.00	26,059.22	20,484.12	36,006.74	38,161.06	23,612.81	36,838.10	387,349.80	-57,017.10
2009	74,271.50	39,702.23	43,950.96	25,627.34	24,638.87	43,822.06	27,369.17	21,318.32	35,999.34	45,263.70	24,531.40	37,872.01	444,366.90	-4,674.70
2008	63,820.01	40,706.55	40,306.06	24,193.58	24,817.16	42,280.83	27,176.09	24,765.53	36,540.71	53,997.06	28,828.31	41,609.71	449,041.60	37,991.27
2007	54,227.07	38,749.07	36,761.39	22,816.29	24,142.20	41,293.54	24,971.48	24,488.53	32,834.04	45,538.19	24,130.59	41,097.94	411,050.33	38,388.44
2006	49,645.52	30,823.28	34,450.80	21,477.04	22,683.61	36,331.96	23,805.44	21,580.17	32,558.88	40,133.87	22,717.27	36,454.05	372,661.89	42,490.75
2005	39,983.18	21,943.58	29,110.60	19,385.18	22,276.17	31,386.85	21,814.18	21,126.71	29,549.20	35,978.12	23,464.89	34,152.48	330,171.14	35,425.04
2004	40,527.09	25,794.18	26,631.37	17,495.15	17,571.08	25,164.38	16,836.76	21,806.83	27,337.76	30,002.12	19,758.79	25,820.59	294,746.10	43,083.54
2003	0.00	0.00	29,855.62	20,389.34	20,612.36	29,866.52	20,847.58	19,693.08	29,899.98	31,858.03	22,411.33	26,228.72	251,662.56	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Avg last 5 years	110,767.73	46,446.50	67,480.53	40,337.89	40,210.65	66,105.52	44,708.70	36,423.99	61,676.21	73,376.44	40,671.92	69,883.28	682,981.25	

Personal Property Replacement Tax

Year	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	March	April	Total	YTD +/-
													Previous Year
2017	893.47		971.29	113.07								1977.83	-297.27
2016	1,177.44		967.3	130.36		972.38		237.49	773.19	310.53	1,105.87	5,674.56	73.40
2015	923.23		930.15	100.05		921.83		245.38	817.95	233.50	1,429.07	5,601.16	-139.90
2014	1,069.75		1,045.25	109.64		763.87		278.65	943.1	279.89	1,250.91	5,741.06	2,891.72
2013	748.21		966.92	116.84		735.83		281.54	747.76	234.02	1,185.63	2,849.34	-157.75
2012	764.51		709.31	177.54		1,184.61		171.12	729.22	203.84	1,119.85	3,007.09	-715.83
2011	654.94		665.23	87.36		1,281.60		1,033.79	529.79	293.07	1,063.31	3,722.92	506.70
2010	1,065.39		857.22	88.06		978.89		226.66	644.09	251.17	934.71	3,216.22	-550.93
2009	1183.25		947.35	517.83		845.62		273.1	614.71	226.63	1,092.44	3,767.15	-121.71
2008	1040.91		1036.68	457.25		950.07		403.95	842.09	389.65	1,105.68	3,888.86	737.84
2007	722.36		942.4	297.63		951		237.63	690.79	365.46	1,251.85	3,151.02	215.80
2006	548.31		758.39	591.08		798.23		239.21	714.52	249.26	1,125.05	2,935.22	988.06
2005	393.24		560.7	244.19		571.22		177.81	616.79	339.58	990.08	1,947.16	488.25
			507.8	50.98		488.32		411.81	580.07	252.62	771.48	1,458.91	
Avg last 5 years	962.42		976.18	113.99		977.55		402.10	753.56	248.86	1,209.75	4,574.64	

Telecommunications Tax

Year	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	March	April	Total	YTD +/-
														Previous Year
2017	12,879.53	13,789.70	12,987.79	13,084.45	13,762.61								66,504.08	3,051.44
2016	11,581.21	12,258.16	11,553.39	13,964.64	14,095.24	14,090.77	13,370.69	20,717.83	13,811.72	13,132.32	16,044.78	13,571.39	168,192.14	15,697.35
2015	15,010.10	14,745.02	15,274.58	12,138.01	12,147.95	12,321.38	11,896.49	12,052.81	11,858.46	10,253.06	13,262.75	11,534.18	152,494.79	-37,262.41
2014	16,237.93	16,912.24	16,003.01	15,514.08	15,162.47	15,629.37	15,704.88	15,200.80	15,953.07	15,684.37	15,953.68	15,801.30	189,757.20	-46,084.85
2013	10,308.97	58,556.72	16,797.55	17,199.25	17,691.59	14,332.63	15,822.33	18,559.42	16,823.65	16,427.10	16,729.72	16,593.12	235,842.05	69,942.47
2012	17,268.87	15,628.29	17,479.15	15,470.34	15,975.11	11,990.96	11,196.65	11,862.53	12,254.90	12,859.94	12,060.21	11,852.63	165,899.58	-46,623.13
2011	23,730.93	16,330.89	19,645.37	23,597.65	16,242.43	17,364.16	17,527.02	16,873.60	12,067.12	19,908.57	11,391.54	17,843.43	212,522.71	-29,224.31
2010	18,296.29	19,092.43	23,979.70	23,475.91	19,086.74	19,457.44	19,222.16	19,345.49	20,275.86	19,162.32	20,139.39	20,213.29	241,747.02	22,575.64
2009	15,217.37	10,732.60	17,613.83	21,839.42	19,099.62	18,963.06	18,740.97	18,117.20	18,834.25	23,139.54	16,466.38	20,407.14	219,171.38	-4,549.78
2008	16,011.90	18,948.93	17,230.01	14,912.08	26,491.10	18,819.39	18,911.80	21,995.59	16,242.09	14,457.97	24,864.60	14,835.70	223,721.16	5,115.33
2007	28,353.03	11,054.60	16,147.44	25,931.82	18,276.08	15,964.62	17,945.66	14,064.82	17,622.26	15,152.98	17,465.35	20,627.17	218,605.83	-14,906.94
2006	20,281.79	19,953.09	22,352.32	18,795.89	13,653.40	26,884.40	18,251.39	17,308.24	15,337.17	14,114.36	29,348.98	17,231.74	233,512.77	
2005			0.00	0.00	0.00	16,193.68	23,735.50	24,172.31	24,040.25	17,556.47	19,132.07	18,116.10	142,946.38	
Avg last 5 years	13,203.55	23,252.37	14,523.26	14,380.09	14,571.97	13,673.02	13,598.21	15,678.68	14,140.36	13,671.36	14,810.23	13,870.52	182,437.15	

Motor Fuel Tax

Year	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	March	April	Total	YTD +/-
														Previous Year
2017	16,517.85	16,404.68	10,345.36	16,605.32	11,379.00								71,252.21	-7,714.19
2016	16,880.62	15,849.74	10,287.38	18,308.53	17,640.13	11,878.41	15,433.64	17,874.85	16,380.53	15,821.49	15,945.31	13,713.68	186,014.31	11,641.82
2015	13,380.42	18,787.00	14,127.85	15,836.87	10,753.83	14,619.84	15,735.00	15,948.97	18,277.33	17,177.23	13,039.06	6,689.09	174,372.49	-3,912.41
2014	12,481.23	18,456.42	12,667.95	14,858.51	17,448.20	12,342.61	15,856.36	13,677.48	18,162.06	16,004.39	14,739.85	11,589.84	178,284.90	3,844.50
2013	14,090.61	15,695.90	13,221.56	15,450.50	15,486.24	13,447.10	14,708.77	15,680.44	15,024.20	14,581.58	12,390.43	14,663.07	174,440.40	8,588.90
2012	10,065.73	9,874.86	9,188.38	15,859.11	15,573.61	13,952.42	15,501.57	16,376.75	15,266.13	14,679.72	14,961.02	14,552.20	165,851.50	41,958.92
2011	10,578.96	10,235.35	9,673.78	10,485.56	10,198.76	11,741.06	8,601.26	10,971.11	10,503.14	11,362.57	9,149.93	10,391.10	123,892.58	1,651.39
2010	9,738.93	13,301.44	7,076.29	11,740.72	9,864.39	8,086.08	8,217.04	13,337.67	10,032.36	11,660.83	9,182.87	10,002.57	122,241.19	-6,204.02
2009	10,917.45	12,710.00	9,649.87	10,689.36	9,751.87	8,936.36	12,149.58	8,289.29	11,845.30	11,676.59	11,374.02	10,455.52	128,445.21	-8,380.46
2008	11,588.34	12,712.31	10,326.95	12,236.94	12,183.27	10,585.54	12,059.58	10,649.94	11,339.84	12,128.48	10,490.27	10,524.21	136,825.67	-4,269.43
2007	11,175.51	10,705.14	12,646.52	12,000.70	12,703.01	10,942.84	11,088.50	12,339.90	11,861.34	11,584.08	12,390.72	11,656.84	141,095.10	81.99
2006	11,578.98	11,725.88	10,983.67	12,888.80	11,523.96	10,476.20	12,423.72	12,755.27	11,738.87	12,067.08	11,765.30	11,085.38	141,013.11	-450.08
2005	10,454.03	13,852.57	10,489.63	11,965.72	12,173.66	12,688.76	10,056.57	11,802.95	12,012.59	13,328.73	10,785.18	11,852.80	141,463.19	1,924.49
2004	11,266.94	12,302.69	10,630.84	12,036.53	12,565.82	11,966.33	12,026.28	11,824.11	11,226.38	11,376.12	12,130.75	10,185.91	139,538.70	579.66
2003	11,218.71	11,496.25	12,360.83	12,400.82	10,851.04	12,782.38	11,350.42	12,213.05	11,719.01	11,513.50	11,189.44	9,863.59	138,959.04	9,977.36
2002	8,701.55	9,679.15	9,016.13	12,111.00	11,760.18	11,361.37	11,509.72	11,102.99	11,384.92	11,270.54	11,151.03	9,933.10	128,981.68	16,590.87
2001	8,176.12	9,519.75	8,811.16	10,861.14	9,551.49	9,724.24	9,728.32	9,902.23	9,324.98	10,587.19	8,544.03	7,660.16	112,390.81	
Avg last 5 years	14,670.15	17,038.75	12,130.02	16,211.95	14,541.48	13,248.08	15,447.07	15,911.70	16,622.05	15,652.88	14,215.13	12,241.58	175,792.72	

Utility Tax

Year	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	March	April	Total	YTD +/-
														Previous Year
2017	27,967.50	22,997.90	28,175.44	33,197.53	35,042.09								147,380.46	7,087.84
2016	27,425.57	23,431.53	28,294.51	28,815.74	32,325.27	30,181.18	23,317.12	24,570.77	31,094.07	41,618.20	39,042.04	30,107.65	360,223.65	(30311.99)
2015	30,400.64	24,304.36	28,136.50	31,207.95	27,286.84	31,311.86	23,486.83	27,153.85	39,346.19	46,292.78	41,843.89	39,763.95	390,535.64	-47.40
2014	30,498.93	23,644.61	25,599.94	29,803.53	27,576.77	31,223.95	24,264.57	27,147.19	35,649.06	46,391.86	47,729.94	41,052.69	390,583.04	25,273.79
2013	22,995.80	22,568.92	25,747.20	34,775.43	31,932.29	26,950.16	22,380.62	27,065.93	31,392.66	43,235.24	37,717.34	36,534.66	365,309.25	17,104.55
2012	25,141.49	24,652.14	26,339.56	29,509.42	32,942.09	27,055.45	21,143.29	25,710.43	31,432.97	38,325.33	34,810.40	29,130.13	348,204.70	-15,438.85
2011	24,588.75	21,596.38	27,458.75	31,072.04	32,250.10	28,260.88	22,260.24	23,782.33	36,247.45	44,596.31	39,155.03	30,364.29	363,643.55	15,208.42
2010	25,962.23	20,317.84	22,463.83	26,835.09	24,628.53	24,320.52	21,698.87	25,019.92	34,989.69	47,300.78	39,448.28	33,439.55	348,435.13	-17,656.34
2009	28,566.56	20,050.36	24,669.91	26,079.83	24,555.57	25,928.23	21,328.27	28,726.82	41,987.67	49,080.10	41,173.76	31,935.39	366,091.47	24,376.90
2008	25,681.94	18,904.13	22,007.56	31,043.69	20,318.64	25,864.27	23,130.47	20,782.69	32,487.44	41,274.60	41,034.37	37,176.77	341,714.57	15,395.73
2007	25,060.30	18,872.90	18,879.51	25,025.13	27,954.31	22,550.77	19,305.45	26,294.26	32,835.12	33,750.41	40,623.37	33,160.31	326,318.84	-28,313.21
2006	25,157.44	20,099.68	18,249.09	23,596.95	24,926.85	24,092.53	44,337.33	22,627.76	38,541.66	42,876.11	36,509.47	31,611.18	354,632.05	69,443.87
2005	20,886.65	17,796.77	22,850.18	20,471.93	21,339.28	18,971.46	19,920.70	23,611.05	30,857.39	37,940.22	33,775.89	14,761.66	285,188.18	14,883.12
2004	17,873.99	15,033.59	18,304.12	19,944.90	20,238.13</									

**TREASURER'S REPORT
REVENUES AND EXPENDITURES ACTIVITY
FOR SEPTEMBER 2016**

FUND	BEGINNING BALANCE 9/1/2016	MTD	YTD	BUDGETED	%	ENDING BALANCE 9/31/2016	ENDING BALANCE 9/31/2015
GENERAL CORP.	\$2,078,278.09					\$2,387,511.17	\$1,950,696.90
Expenses		\$528,446.74	\$1,888,137.09	\$3,412,222.00	55.33		
<i>NET INCOME (LOSS)</i>		<i>\$309,233.08</i>	<i>\$636,140.85</i>	<i>-\$329,083.00</i>	33.46		
POLICE							
Expenses		\$69,000.61	\$408,757.25	\$1,068,352.00	38.26		
TRANSPORTATION							
Expenses		\$51,458.70	\$354,572.45	\$926,168.00	38.28		
ADMINISTRATION							
Expenses		\$39,639.03	\$295,069.27	\$717,245.00	41.14		
COMMUNITY DEVELOP.							
Expenses		\$27,308.58	\$146,772.70	\$530,743.00	27.65		
PUBLIC WORKS DEPT							
Expenses		\$6,504.13	\$19,885.08	\$128,347.00	15.49		
ESDA							
Expenses		\$302.61	\$1,939.49	\$6,450.00	30.07		
WOM	\$237,660.84					\$274,196.76	\$245,455.35
Revenues		\$71,807.88	\$358,526.90	\$737,286.00	48.62		
Expenses		\$35,271.96	\$189,976.74	\$771,036.00	24.63		
<i>NET INCOME (LOSS)</i>		<i>\$36,535.92</i>	<i>\$168,550.16</i>	<i>-\$33,750.00</i>			
WWOM	\$673,336.63					\$757,090.47	\$626,723.50
Revenues		\$121,353.26	\$621,257.06	\$1,458,220.00	42.60		
Expenses		\$37,599.42	\$180,711.92	\$1,646,371.00	10.97		
<i>NET INCOME (LOSS)</i>		<i>\$83,753.84</i>	<i>\$440,545.14</i>	<i>-\$188,151.00</i>			
WWCI	\$1,064,336.99					\$1,068,787.63	\$935,146.59
Revenues		\$12,516.64	\$63,830.15	\$1,421,890.00	4.48		
Expenses		\$8,066.00	\$18,358.14	\$300,000.00	6.11		
<i>NET INCOME (LOSS)</i>		<i>\$4,450.64</i>	<i>\$45,472.01</i>	<i>\$1,121,890.00</i>			
WCI	\$190,045.02					\$187,728.41	\$384,999.15
Revenue		\$1,128.60	\$22,222.09	\$105,025.00	21.15		
Expenses		\$3,445.21	\$34,763.71	\$220,000.00	15.80		
<i>NET INCOME (LOSS)</i>		<i>-\$2,316.61</i>	<i>-\$12,541.62</i>	<i>-\$114,975.00</i>			
W/S BOND FUND-A	\$330,083.90					\$330,122.97	\$318,071.80
Revenues		\$39.07	\$203.62	\$269,176.00	0.07		
Expenses		\$0.00	\$20,842.67	\$267,400.00	7.79		
<i>NET INCOME (LOSS)</i>		<i>\$39.07</i>	<i>-\$20,639.05</i>	<i>\$1,776.00</i>			
ECONOMIC DEVELOP.	\$75,626.02					\$76,048.32	\$61,448.52
Revenues		\$422.30	\$1,926.44	\$51,975.00	3.70		
Expenses		\$0.00	\$7,769.00	\$106,250.00	7.31		
<i>NET INCOME (LOSS)</i>		<i>\$422.30</i>	<i>-\$5,842.56</i>	<i>-\$54,275.00</i>			
RECREATION	\$145,040.78					\$141,194.95	\$131,624.34
Revenues		\$13,465.93	\$64,558.82	\$190,381.00	33.91		
Expenses		\$17,311.76	\$81,943.13	\$228,685.00	35.83		
<i>NET INCOME (LOSS)</i>		<i>-\$3,845.83</i>	<i>-\$17,384.31</i>	<i>-\$38,304.00</i>			
PARKS	\$407,496.30					\$411,192.46	\$423,157.16
Revenues		\$30,165.87	\$103,209.62	\$400,280.00	25.78		
Expenses		\$26,469.71	\$104,940.17	\$462,283.00	22.70		
<i>NET INCOME (LOSS)</i>		<i>\$3,696.16</i>	<i>-\$1,730.55</i>	<i>-\$62,003.00</i>			

FUND	BEGINNING BALANCE 9/1/2016	MTD	YTD	BUDGETED	%	ENDING BALANCE 9/31/2016	ENDING BALANCE 9/31/2015
MFT	\$339,027.73					\$311,991.67	\$210,345.30
Revenues		\$27,189.22	\$88,330.71	\$201,880.00	43.75		
Expenses		\$54,225.28	\$104,069.28	\$180,840.00	57.54		
<i>NET INCOME (LOSS)</i>		<i>-\$27,036.06</i>	<i>-\$15,738.57</i>	<i>\$21,040.00</i>			
IMRF	\$64,874.76					\$89,069.18	\$67,853.72
Revenues		\$30,766.49	\$102,411.05	\$140,974.00	72.64		
Expenses		\$6,572.07	\$36,213.53	\$145,000.00	24.97		
<i>NET INCOME (LOSS)</i>		<i>\$24,194.42</i>	<i>\$66,197.52</i>	<i>-\$4,026.00</i>			
POLICE PENSION RES	\$1,202,206.68					\$1,232,721.96	\$1,046,005.39
Revenues		\$30,515.28	\$108,185.06	\$242,280.00	44.65		
Expenses		\$0.00	\$2,623.27	\$144,300.00	1.81		
<i>NET INCOME (LOSS)</i>		<i>\$30,515.28</i>	<i>\$105,561.79</i>	<i>\$97,980.00</i>			
SOCIAL SECURITY	\$68,255.23					\$87,710.18	\$96,135.65
Revenues		\$27,386.67	\$91,165.71	\$124,180.00	73.41		
Expenses		\$7,931.72	\$44,394.79	\$145,000.00	30.61		
<i>NET INCOME (LOSS)</i>		<i>\$19,454.95</i>	<i>\$46,770.92</i>	<i>-\$20,820.00</i>			
INSURANCE	\$70,278.11					\$98,299.31	\$89,555.72
Revenue		\$28,021.20	\$93,267.97	\$121,495.00	76.76		
Expenses		\$0.00	\$0.00	\$121,855.00	0.00		
<i>NET INCOME (LOSS)</i>		<i>\$28,021.20</i>	<i>\$93,267.97</i>	<i>-\$360.00</i>			
FORFEITED FUND-FED	\$86.57					\$86.58	\$5,379.69
Revenue		\$0.01	\$2.37	\$5.00	47.40		
Expenses		\$0.00	\$5,300.00	\$5,386.00	98.40		
<i>NET INCOME (LOSS)</i>		<i>\$0.01</i>	<i>-\$5,297.63</i>	<i>-\$5,381.00</i>			
FORFEITED FUNDS	\$2,477.91					\$2,478.12	\$11,911.46
Revenue		\$0.21	\$46.44	\$2,512.00	1.84		
Expenses		\$0.00	\$824.40	\$5,500.00	14.98		
<i>NET INCOME (LOSS)</i>		<i>\$0.21</i>	<i>-\$777.96</i>	<i>-\$2,988.00</i>			
BOND-EASTWOOD	\$63,786.62					\$84,666.51	\$85,024.92
Revenues		\$20,879.89	\$69,501.15	\$71,575.00	97.10		
Expenses		\$0.00	\$5,692.50	\$72,385.00	7.86		
<i>NET INCOME (LOSS)</i>		<i>\$20,879.89</i>	<i>\$63,808.65</i>	<i>-\$810.00</i>			
UTILITY TAX	\$113,558.05					\$148,606.74	\$169,085.29
Revenues		\$35,048.69	\$147,397.60	\$410,150.00	35.93		
Expenses		\$0.00	\$0.00	\$420,000.00	0.00		
<i>NET INCOME (LOSS)</i>		<i>\$35,048.69</i>	<i>\$147,397.60</i>	<i>-\$9,850.00</i>			
2012A&B DEBT SER.	\$462,454.71					\$462,509.44	\$459,098.30
Revenues		\$54.73	\$285.74	\$285,171.00	0.10		
Expenses		\$0.00	\$32,558.17	\$335,275.00	9.71		
<i>NET INCOME (LOSS)</i>		<i>\$54.73</i>	<i>-\$32,272.43</i>	<i>-\$50,104.00</i>			
TIF	\$757,026.60					\$763,723.38	\$1,059,065.64
Revenues		\$482,867.18	\$1,620,104.61	\$1,731,010.00	93.59		
Expenses		\$476,170.40	\$1,177,447.05	\$1,704,688.00	69.07		
<i>NET INCOME (LOSS)</i>		<i>\$6,696.78</i>	<i>\$442,657.56</i>	<i>\$26,322.00</i>			
CE/VR	\$193,171.96					\$163,281.89	\$137,996.55
Revenues		\$55.93	\$30,867.10	\$158,150.00	19.51		
Expenses		\$29,946.00	\$68,199.00	\$241,500.00	28.23		
<i>NET INCOME (LOSS)</i>		<i>-\$29,890.07</i>	<i>-\$37,331.90</i>	<i>-\$83,350.00</i>			

FUND	BEGINNING BALANCE 9/1/2016	MTD	YTD	BUDGETED	%	ENDING BALANCE 9/31/2016	ENDING BALANCE 9/31/2015
TRANSPORTATION CI	\$717,613.06					\$648,588.39	\$631,979.74
Revenues		\$13,822.41	\$66,801.40	\$370,200.00	18.04		
Expenses		\$82,847.08	\$122,529.37	\$613,500.00	19.97		
<i>NET INCOME (LOSS)</i>		<i>-\$69,024.67</i>	<i>-\$55,727.97</i>	<i>-\$243,300.00</i>			
WWTP	\$2,351,457.49					\$1,960,607.72	\$2,165,280.40
Revenues		\$265.97	\$1,420.22	\$601,500.00	0.23		
Expenses		\$391,115.74	\$405,749.84	\$2,558,211.00	15.86		
<i>NET INCOME (LOSS)</i>		<i>-\$390,849.77</i>	<i>-\$404,329.62</i>	<i>-\$1,956,711.00</i>			
W/S BOND FUND-B	\$172,008.27					\$172,028.63	\$166,692.31
Revenues		\$20.36	\$105.04	\$118,025.00	0.08		
Expenses		\$0.00	\$3,817.66	\$113,250.00	3.37		
<i>NET INCOME (LOSS)</i>		<i>\$0.00</i>	<i>-\$3,712.62</i>	<i>\$4,775.00</i>			
E-PAY	\$1,327.45					\$1,315.85	\$497.53
Revenues		\$5,547.44	\$29,741.90	\$70,001.00	42.48		
Expenses		\$5,559.04	\$33,408.56	\$70,150.00	47.62		
<i>NET INCOME (LOSS)</i>		<i>-\$11.60</i>	<i>-\$3,666.66</i>	<i>-\$149.00</i>			
CONWAY FARM SUB 2	\$0.00					\$0.00	\$41,983.90
Revenues		\$0.00	\$6.47	\$60.00	10.78		
Expenses		\$0.00	\$42,025.52	\$42,079.00	99.87		
<i>NET INCOME (LOSS)</i>		<i>\$0.00</i>	<i>-\$42,019.05</i>	<i>-\$42,019.00</i>			
TR. FACILITY CONST.	\$1,666.63					\$10,188.39	\$6,806.18
Revenues		\$25,000.76	\$25,001.58	\$5,005.00	49.99		
Expenses		\$16,479.00	\$16,479.00	\$50,144.00	32.86		
<i>NET INCOME (LOSS)</i>		<i>\$8,521.76</i>	<i>\$8,522.58</i>	<i>-\$45,139.00</i>			
TCI DEBT SERVICE	\$132,907.58					\$132,923.31	\$159,809.14
Revenues		\$15.73	\$84.63	\$109,637.00	0.07		
Expenses		\$0.00	\$26,090.00	\$108,180.00	24.11		
<i>NET INCOME (LOSS)</i>		<i>\$15.73</i>	<i>-\$26,005.37</i>	<i>\$1,457.00</i>			
DARK FIBER	\$58.67					\$58.68	\$58.56
Revenues		\$0.01	\$0.05	\$10,001.00	0.00		
Expenses		\$0.00	\$0.00	\$10,000.00	0.00		
<i>NET INCOME (LOSS)</i>		<i>\$0.01</i>	<i>\$0.05</i>	<i>\$1.00</i>			
CREDIT CARD	\$0.00					\$0.00	
Revenues		\$0.00	\$0.00	\$33,002.00	0.00		
Expenses		\$0.00	\$0.00	\$33,000.00	0.00		
<i>NET INCOME (LOSS)</i>		<i>\$0.00</i>	<i>\$0.00</i>	<i>\$2.00</i>			
TOTAL CASH	\$11,916,148.65					\$12,004,729.07	\$11,687,888.70

SYS DATE 101016
[GSCI]

VILLAGE OF MAHOMET
STATEMENT OF CASH AND INVESTMENTS
AS OF THE MONTH & YEAR 09/16

SYS TIME 09:45

NAME OF FUND	CASH ON HAND	INVESTMENTS	FUNDS AVAILABLE
GENERAL CORP.	\$2,387,511.17	\$.00	\$2,387,511.17
WATER OPERATIONS & MAINTENA	\$274,196.76	\$.00	\$274,196.76
WASTEWATER OPERATIONS & MAI	\$757,090.47	\$.00	\$757,090.47
WASTEWATER CAPITAL IMPROVEM	\$1,068,787.63	\$.00	\$1,068,787.63
W/S CAPITAL IMPROVEMENT	\$187,728.41	\$.00	\$187,728.41
WATER SEWER BOND FUND	\$330,122.97	\$.00	\$330,122.97
ECONOMIC DEVELOPMENT	\$76,048.32	\$.00	\$76,048.32
RECREATION	\$141,194.95	\$.00	\$141,194.95
PARKS	\$411,192.46	\$.00	\$411,192.46
MOTOR FUEL TAX	\$311,991.67	\$.00	\$311,991.67
ILLINOIS MUNICIPAL RETIREME	\$89,069.18	\$.00	\$89,069.18
POLICE PENSION FUND	\$491,064.17	\$741,657.79	\$1,232,721.96
SOCIAL SECURITY	\$87,710.18	\$.00	\$87,710.18
INSURANCE	\$98,299.31	\$.00	\$98,299.31
FORFEITED FUNDS-FEDERAL	\$86.58	\$.00	\$86.58
FORFEITED FUNDS	\$2,478.12	\$.00	\$2,478.12
BOND ISSUE 2000	\$84,666.51	\$.00	\$84,666.51
UTILITY TAX	\$148,606.74	\$.00	\$148,606.74
2012A &2012B DEBT SERVICE-T	\$462,509.44	\$.00	\$462,509.44
TAX INCREMENT FINANCING	\$763,723.38	\$.00	\$763,723.38
CAPITAL EQUIP/VEHICLE REPLA	\$163,281.89	\$.00	\$163,281.89
TRANSPORTATION SYSTEM CAP.	\$648,588.39	\$.00	\$648,588.39
WWTPE/RESERVE/DEBT SERVICE	\$1,960,607.72	\$.00	\$1,960,607.72
SERIES 2003B	\$172,028.63	\$.00	\$172,028.63
E-PAY-ILLINOIS FUNDS	\$1,315.85	\$.00	\$1,315.85
FACILITY BOND ISSUE-CONSTRU	\$10,188.39	\$.00	\$10,188.39
TRANSPORTATION FAC. DEBT SE	\$132,923.31	\$.00	\$132,923.31
DARK FIBER	\$58.68	\$.00	\$58.68
Totals	<u>\$11,263,071.28</u>	<u>\$741,657.79</u>	<u>\$12,004,729.07</u>

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
GENERAL CORP. REVENUE								
01-00-4050	CITY COURT	154.00	2090.00	.00	12000.00	9910.00	17.42	5016.80
01-00-4100	ILLINOIS SALES TAX	55480.03	256973.22	.00	660000.00	403026.78	38.94	616834.42
01-00-4150	USE TAX	15669.31	70972.68	.00	171000.00	100027.32	41.50	170361.68
01-00-4206	REAL ESTATE TAX	168870.04	562102.93	.00	581035.00	18932.07	96.74	1349262.91
01-00-4207	RET-AUDIT	4562.91	15188.17	.00	15708.00	519.83	96.69	36457.44
01-00-4208	RET-PD	58219.39	193789.81	.00	200322.00	6532.19	96.74	465169.97
01-00-4209	RET-S/A	15716.70	52314.80	.00	54050.00	1735.20	96.79	125575.61
01-00-4210	RET-ROAD/BRIDGE	49293.19	98586.38	.00	98600.00	13.62	99.99	236645.17
01-00-4212	RET-ESDA	422.49	1406.31	.00	1410.00	3.69	99.74	3375.68
01-00-4300	INCOME TAX	106864.69	368815.35	.00	740316.00	371500.65	49.82	885298.48
01-00-4400	INTEREST INCOME	292.62	1422.49	.00	2500.00	1077.51	56.90	3414.52
01-00-4415	LIQUOR LICENSE FEE	.00	367.65	.00	32375.00	32007.35	1.14	882.50
01-00-4420	VIDEO GAMING TAX	529.10	1047.60	.00	25000.00	23952.40	4.19	2514.64
01-00-4500	BUILDING PERMITS & FEES	7769.10	23916.17	.00	50000.00	26083.83	47.83	57407.99
01-00-4505	LICENSE AND FEES	50.00	300.00	.00	4000.00	3700.00	7.50	720.11
01-00-4510	FRANCHISE/MAINTENANCE FEE	29721.45	139363.91	.00	325000.00	185636.09	42.88	334526.90
01-00-4550	POLICE FINES	1750.37	8441.29	.00	20000.00	11558.71	42.21	20262.33
01-00-4600	REPLACEMENT TAX	.00	2294.37	.00	6000.00	3705.63	38.24	5507.36
01-00-4700	MISC. INCOME	3324.12	19360.72	.00	7000.00	12360.72-	276.58	46473.16
01-00-4900	TRANSFER FROM UTILITY TAX	.00	.00	.00	200000.00	200000.00	.00	.00
01-00-4917	TRANSFER FROM IMRF	4797.91	26155.85	.00	82423.00	56267.15	31.73	62784.08
01-00-4919	TRANSFER FROM SOCIAL SECU	7076.72	38869.52	.00	111983.00	73113.48	34.71	93301.77
01-00-4920	TRANSFER FROM SLEP	776.88	4357.87	.00	11500.00	7142.13	37.89	10460.56
**	TOTAL GENERAL CORP.	531341.02	1888137.09	.00	3412222.00	1524084.91	55.33	4532254.17
**	TOTAL REVENUE	531341.02	1888137.09	.00	3412222.00	1524084.91	55.33	4532254.17
GENERAL CORP TRANSFERS								
01-00-7803	TRANSFER TO RECREATION	.00	.00	.00	14000.00	14000.00	.00	.00
01-00-7804	TRANSFER TO CAP. IMPROVEM	.00	.00	.00	100000.00	100000.00	.00	.00
01-00-7806	TRANSFER TO CR/VRF	.00	.00	.00	50000.00	50000.00	.00	.00
01-00-7810	TRANSFER TO ED	.00	.00	.00	50000.00	50000.00	.00	.00
01-00-7817	TRANSFER TO IMRF	.00	.00	.00	35000.00	35000.00	.00	.00
01-00-7819	TRANSFER TO SS	.00	.00	.00	30000.00	30000.00	.00	.00
01-00-7822	TRANSFER TO INSURANCE	.00	.00	.00	25000.00	25000.00	.00	.00
01-00-7835	TRANSFER TO TRANS FACILIT	25000.00	25000.00	.00	50000.00	25000.00	50.00	60009.60
01-00-7848	TRANSFER TO FIBER	.00	.00	.00	10000.00	10000.00	.00	.00
**	TOTAL TRANSFER	25000.00	25000.00	.00	364000.00	339000.00	6.87	60009.60
**	TOTAL EXPENSE	25000.00	25000.00	.00	364000.00	339000.00	6.87	60009.60
DEPARTMENT 00 TOTALS		506341.02	1863137.09	.00	3048222.00			

G/L ACCT NUMBER	TITLE	REVENUE / M-T-D	EXPENSE Y-T-D	ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
	POLICE EXPENSES							
01-10-7011	WAGES	42338.94	230191.10	.00	558562.00	328370.90	41.21	552547.04
01-10-7012	OVERTIME	2932.87	13163.01	.00	35000.00	21836.99	37.61	31596.27
01-10-7021	IMRF	281.78	1602.44	.00	4305.00	2702.56	37.22	3846.47
01-10-7022	FICA/MEDICARE	3235.70	17494.83	.00	45407.00	27912.17	38.53	41994.31
01-10-7023	SLEP	776.88	4357.87	.00	11500.00	7142.13	37.89	10460.56
01-10-7024	POLICE PENSION	.00	.00	.00	100000.00	100000.00	.00	.00
01-10-7060	ANIMAL CONTROL	4727.95	4625.95	.00	5500.00	874.05	84.11	11104.05
01-10-7071	HEALTH/LIFE INSURANCE	8013.65	39703.67	.00	98378.00	58674.33	40.36	95304.05
01-10-7075	BUILDING MAINT	891.82	6966.75	.00	25000.00	18033.25	27.87	16722.87
01-10-7090	CITY COURT	521.50	1628.50	.00	10000.00	8371.50	16.29	3909.02
01-10-7201	EQUIPMENT - NEW	.00	1252.26	.00	12000.00	10747.74	10.44	3005.90
01-10-7211	EQUIP. MAINT. & REPAIR	63.86	2741.28	.00	2500.00	241.28-	109.65	6580.12
01-10-7314	LEGAL FEES	1293.75	1293.75	.00	10000.00	8706.25	12.94	3105.49
01-10-7321	GEN/OFFICE SUPPLIES	79.98	1443.00	.00	4500.00	3057.00	32.07	3463.75
01-10-7330	COMPUTER LIC./SUPPORT	323.12	2855.60	.00	9000.00	6144.40	31.73	6854.53
01-10-7331	METCAD	89.90	60929.87	.00	64000.00	3070.13	95.20	146255.08
01-10-7341	POSTAGE	.00	143.86	.00	.00	143.86-	.00	345.31
01-10-7355	RECRUITMENT/HIRING	.00	.00	.00	500.00	500.00	.00	.00
01-10-7356	FIRE AND POLICE COMMISSIO	.00	.00	.00	500.00	500.00	.00	.00
01-10-7371	SCHOOLS/TRAINING/TRAVEL	398.02	2444.32	.00	16000.00	13555.68	15.28	5867.30
01-10-7391	UTILITIES	1676.41	7097.93	.00	16700.00	9602.07	42.50	17037.75
01-10-7401	UNIFORMS	385.40	1687.18	.00	6000.00	4312.82	28.12	4049.87
01-10-7451	VEHICLE FUEL	864.01	4586.97	.00	25000.00	20413.03	18.35	11010.48
01-10-7454	VEHICLE MAINT.	.00	1942.04	.00	6000.00	4057.96	32.37	4661.64
01-10-7501	MISCELLANEOUS	105.07	605.07	.00	2000.00	1394.93	30.25	1452.40
**	TOTAL POLICE	69000.61	408757.25	.00	1068352.00	659594.75	38.26	981174.38
**	TOTAL EXPENSE	69000.61	408757.25	.00	1068352.00	659594.75	38.26	981174.38
	DEPARTMENT 10 TOTALS	69000.61-	408757.25-	.00	1068352.00-			

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
	STREET/ALLEY & PUBLIC BUILDING							
01-20-7011	WAGES	17969.97	100075.97	.00	278678.00	178602.03	35.91	240220.76
01-20-7012	OVERTIME	1208.51	2473.67	.00	13000.00	10526.33	19.03	5937.75
01-20-7015	TEMPORARY	607.37	6484.57	.00	15000.00	8515.43	43.23	15565.45
01-20-7021	IMRF	1755.48	9340.43	.00	29168.00	19827.57	32.02	22420.61
01-20-7022	FICA/MEDICARE	1440.96	7915.73	.00	23461.00	15545.27	33.74	19000.79
01-20-7071	HEALTH/LIFE INSURANCE	4141.05	20609.86	.00	56301.00	35691.14	36.61	49471.57
01-20-7075	BUILDING MAINT	486.60	2083.15	.00	12000.00	9916.85	17.36	5000.36
01-20-7085	CDL TESTING	159.00	418.74	.00	400.00	18.74-	104.69	1005.13
01-20-7100	CHEMICALS	.00	616.78	.00	2000.00	1383.22	30.84	1480.50
01-20-7120	COMPUTER SUPPORT/IT	50.00	430.00	.00	780.00	350.00	55.13	1032.16
01-20-7130	DRAINAGE	.00	728.04	.00	20000.00	19271.96	3.64	1747.57
01-20-7137	CONTRACTED SERVICES	.00	.00	.00	1000.00	1000.00	.00	.00
01-20-7142	ENGINEERING	.00	.00	.00	1000.00	1000.00	.00	.00
01-20-7201	EQUIPMENT NEW	3003.43	6977.74	.00	13000.00	6022.26	53.67	16749.25
01-20-7211	EQUIPMENT & VEHICLE MAINT	527.60	1817.95	.00	12000.00	10182.05	15.15	4363.77
01-20-7232	EQUIPMENT RENTAL	709.30	2877.00	.00	6000.00	3123.00	47.95	6905.90
01-20-7300	GIS SERVICES	2036.54	2174.87	.00	2450.00	275.13	88.77	5220.52
01-20-7313	LEAF COLLECTION	.00	105073.18	.00	13000.00	92073.18-	808.26	252215.98
01-20-7314	LEGAL FEES	.00	956.25	.00	1500.00	543.75	63.75	2295.36
01-20-7315	LEASE PAYMENT	.00	.00	.00	105100.00	105100.00	.00	.00
01-20-7322	OFFICE SUPPLIES	110.60	327.17	.00	300.00	27.17-	109.06	785.33
01-20-7351	PUBLISHING	.00	.00	.00	1000.00	1000.00	.00	.00
01-20-7355	RECRUITMENT/HIRING	.00	421.99	.00	100.00	321.99-	421.99	1012.93
01-20-7361	STREET/SIDEWALK REPAIR &	2463.10	11354.85	.00	18000.00	6645.15	63.08	27256.00
01-20-7371	SCHOOLS/TRAINING/TRAVEL	.00	.00	.00	1800.00	1800.00	.00	.00
01-20-7375	SHOP SUPPLIES	277.71	2790.91	.00	7000.00	4209.09	39.87	6699.25
01-20-7379	STREET LIGHTING	3024.91	15340.25	.00	31200.00	15859.75	49.17	36822.49
01-20-7380	TREE/BRUSH COLLECTION	8917.50	37285.00	.00	73000.00	35715.00	51.08	89498.31
01-20-7385	FORESTRY SERVICE	.00	4055.00	.00	40000.00	35945.00	10.14	9733.55
01-20-7391	UTILITIES	1064.86	6153.68	.00	15000.00	8846.32	41.02	14771.19
01-20-7401	UNIFORMS	.00	705.09	.00	1250.00	544.91	56.41	1692.48
01-20-7451	VEHICLE & EQUIPMENT FUEL	1454.71	4915.72	.00	22500.00	17584.28	21.85	11799.61
01-20-7501	MISCELLANEOUS	49.50	168.86	.00	2000.00	1831.14	8.44	405.32
01-20-7900	FACILITY DEBT SERVICE TRA	.00	.00	.00	107180.00	107180.00	.00	.00
**	TOTAL S/A	51458.70	354572.45	.00	926168.00	571595.55	38.28	851110.05
**	TOTAL EXPENSE	51458.70	354572.45	.00	926168.00	571595.55	38.28	851110.05
	DEPARTMENT 20 TOTALS	51458.70-	354572.45-	.00	926168.00-			

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
	ADMINISTRATION EXPENSES							
01-30-7011	WAGES	17400.04	95479.81	.00	253339.00	157859.19	37.69	229188.21
01-30-7012	OVERTIME	.00	433.82	.00	6500.00	6066.18	6.67	1041.33
01-30-7015	PART-TIME/TEMP	813.70	5649.77	.00	39600.00	33950.23	14.27	13561.61
01-30-7019	WAGES-ELECTED	2450.00	12500.00	.00	31500.00	19000.00	39.68	30004.80
01-30-7021	IMRF	1726.51	9517.83	.00	25984.00	16466.17	36.63	22846.44
01-30-7022	FICA/MEDICARE	1578.67	8714.94	.00	25317.00	16602.06	34.42	20919.20
01-30-7071	HEALTH/LIFE INSURANCE	2795.25	13864.09	.00	34750.00	20885.91	39.90	33279.14
01-30-7075	BUILDING MAINT	838.08	4842.10	.00	49300.00	44457.90	9.82	11622.89
01-30-7110	AUDIT FEES	2275.00	7275.00	.00	20000.00	12725.00	36.38	17462.79
01-30-7115	BOARD EXPENSES	528.05	3727.47	.00	6500.00	2772.53	57.35	8947.35
01-30-7120	BOARD MEMBERSHIP, FEES, SUB	.00	.00	.00	1500.00	1500.00	.00	.00
01-30-7126	ADMIN. SUB, PUB., MEMBERSH	.00	233.00	.00	3000.00	2767.00	7.77	559.28
01-30-7128	CODIFICATION	.00	.00	.00	3000.00	3000.00	.00	.00
01-30-7129	CENSUS-SPECIAL	.00	72889.00	.00	73000.00	111.00	99.85	174961.59
01-30-7130	COMPUTER SUPPORT/IT	300.00	11593.00	.00	13030.00	1437.00	88.97	27827.65
01-30-7135	CONFERENCE/TRAVEL-ADMIN.	60.93	3378.91	.00	7000.00	3621.09	48.27	8110.68
01-30-7137	CONTRACTED SERVICES	.00	5500.00	.00	7000.00	1500.00	78.57	13202.11
01-30-7142	ENGINEERING	.00	.00	.00	7000.00	7000.00	.00	.00
01-30-7201	EQUIPMENT NEW	.00	2089.99	.00	5000.00	2910.01	41.80	5016.77
01-30-7211	EQUIPMENT MAINT. & REPAIR	363.00	1751.85	.00	3500.00	1748.15	50.05	4205.11
01-30-7300	GIS SERVICES	2036.55	2174.88	.00	2450.00	275.12	88.77	5220.54
01-30-7314	LEGAL FEES-ADMINISTRATION	4367.15	22134.21	.00	65000.00	42865.79	34.05	53130.60
01-30-7322	OFFICE SUPPLIES	341.33	1861.72	.00	5000.00	3138.28	37.23	4468.84
01-30-7341	POSTAGE	107.00	659.57	.00	2000.00	1340.43	32.98	1583.22
01-30-7350	PUBLISHING-ADMINISTRATION	.00	27.72	.00	1050.00	1022.28	2.64	66.53
01-30-7355	RECRUITMENT/HIRING	.00	27.00	.00	1500.00	1473.00	1.80	64.81
01-30-7371	SCHOOLS/TRAINING/TRAVEL	149.00	367.74	.00	3000.00	2632.26	12.26	882.71
01-30-7376	TAX REBATE-TAXES	.00	1869.43	.00	2225.00	355.57	84.02	4487.34
01-30-7391	UTILITIES	1280.18	5775.03	.00	13500.00	7724.97	42.78	13862.28
01-30-7401	UNIFORMS	70.75	70.75	.00	500.00	429.25	14.15	169.82
01-30-7451	VEHICLE FUEL	.00	80.82	.00	700.00	619.18	11.55	193.99
01-30-7454	VEHICLE MAINTENANCE	.00	.00	.00	1000.00	1000.00	.00	.00
01-30-7501	MISCELLANEOUS	157.84	579.82	.00	3500.00	2920.18	16.57	1391.79
**	TOTAL ADMINISTRATION EXPENS	39639.03	295069.27	.00	717245.00	422175.73	41.14	708279.57
**	TOTAL EXPENSE	39639.03	295069.27	.00	717245.00	422175.73	41.14	708279.57
	DEPARTMENT 30 TOTALS	39639.03-	295069.27-	.00	717245.00-			

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
	COMMUNITY DEVELOPMENT EXPENSES							
01-40-7011	WAGES	8586.02	47246.23	.00	156500.00	109253.77	30.19	113409.09
01-40-7012	OVERTIME	.00	14.34	.00	500.00	485.66	2.87	34.42
01-40-7015	TEMPORARY/PART-TIME	1079.64	8802.82	.00	25000.00	16197.18	35.21	21130.14
01-40-7019	PLAN AND ZONING COMMISSIO	.00	.00	.00	3000.00	3000.00	.00	.00
01-40-7021	IMRF	929.07	5115.96	.00	18200.00	13084.04	28.11	12280.26
01-40-7022	FICA/MEDICARE	737.98	4284.14	.00	14153.00	9868.86	30.27	10283.58
01-40-7050	BOARD OF APPEALS	.00	.00	.00	300.00	300.00	.00	.00
01-40-7071	HEALTH INSURANCE	2048.92	8175.98	.00	24720.00	16544.02	33.07	19625.49
01-40-7120	MEMBERSHIP	.00	.00	.00	800.00	800.00	.00	.00
01-40-7126	SUBSCRIPTIONS	.00	.00	.00	100.00	100.00	.00	.00
01-40-7130	COMPUTER SUPPORT/IT	403.09	1909.63	.00	10620.00	8710.37	17.98	4583.84
01-40-7142	ENGINEERING	3078.77	17726.70	.00	60000.00	42273.30	29.54	42550.88
01-40-7145	PLANNING/DEVELOPMENT	5821.50	34589.69	.00	90000.00	55410.31	38.43	83028.54
01-40-7212	EQUIPMENT/TOOLS	.00	776.89	.00	4000.00	3223.11	19.42	1864.83
01-40-7300	GIS SERVICES	2036.54	2174.87	.00	2450.00	275.13	88.77	5220.52
01-40-7314	LEGAL FEES	1743.75	12250.00	.00	70000.00	57750.00	17.50	29404.70
01-40-7322	OFFICE SUPPLIES	219.93	564.89	.00	3000.00	2435.11	18.83	1355.95
01-40-7341	POSTAGE	.00	29.78	.00	100.00	70.22	29.78	71.48
01-40-7350	PUBLISHING-P&Z	.00	.00	.00	4000.00	4000.00	.00	.00
01-40-7355	RECRUITMENT/HIRING	35.00	35.00	.00	1000.00	965.00	3.50	84.01
01-40-7371	SCHOOLS/TRAINING/TRAVEL	.00	69.00	.00	5000.00	4931.00	1.38	165.62
01-40-7391	UTILITIES	351.33	1832.80	.00	5000.00	3167.20	36.66	4399.42
01-40-7400	CAPITAL IMPROVEMENTS	.00	.00	.00	30000.00	30000.00	.00	.00
01-40-7401	UNIFORMS	.00	.00	.00	300.00	300.00	.00	.00
01-40-7451	VEHICLE FUEL	84.80	209.49	.00	500.00	290.51	41.90	502.85
01-40-7454	VEHICLE MAINTENANCE	150.00	962.25	.00	500.00	462.25-	192.45	2309.76
01-40-7501	MISCELLANEOUS	2.24	2.24	.00	1000.00	997.76	.22	5.37
**	TOTAL COMMUNITY DEVELOPMENT	27308.58	146772.70	.00	530743.00	383970.30	27.65	352310.84
**	TOTAL EXPENSE	27308.58	146772.70	.00	530743.00	383970.30	27.65	352310.84
	DEPARTMENT 40 TOTALS	27308.58-	146772.70-	.00	530743.00-			

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
	ENGINEERING EXPENSE							
01-45-7011	WAGES	1092.61	6009.81	.00	47506.00	41496.19	12.65	14425.85
01-45-7012	OVERTIME	.00	14.34	.00	150.00	135.66	9.56	34.42
01-45-7021	IMRF	105.07	579.19	.00	4765.00	4185.81	12.16	1390.27
01-45-7022	FICA/MEDICARE	83.41	459.88	.00	3646.00	3186.12	12.61	1103.88
01-45-7071	HEALTH INSURANCE	189.54	947.70	.00	9000.00	8052.30	10.53	2274.84
01-45-7075	BUILDING MAINTENANCE	.00	.00	.00	2000.00	2000.00	.00	.00
01-45-7100	CONSULTING SERVICES	.00	.00	.00	5000.00	5000.00	.00	.00
01-45-7120	MEMBERSHIP	.00	.00	.00	300.00	300.00	.00	.00
01-45-7130	COMPUTER SUPPORT/IT	50.00	250.00	.00	780.00	530.00	32.05	600.09
01-45-7142	ENGINEERING	2867.42	8805.32	.00	30000.00	21194.68	29.35	21136.14
01-45-7211	EQUIPMENT MAINT.&REPAIRS	.00	.00	.00	1000.00	1000.00	.00	.00
01-45-7212	EQUIP/MAINT/TOOLS	.00	.00	.00	3000.00	3000.00	.00	.00
01-45-7300	GIS SERVICES	2036.54	2174.89	.00	2450.00	275.11	88.77	5220.57
01-45-7314	LEGAL	.00	.00	.00	6000.00	6000.00	.00	.00
01-45-7322	OFFICE SUPPLIES	.00	.00	.00	2000.00	2000.00	.00	.00
01-45-7341	POSTAGE	.00	.00	.00	150.00	150.00	.00	.00
01-45-7355	RECRUITMENT/HIRING	.00	140.00	.00	200.00	60.00	70.00	336.05
01-45-7371	SCHOOLS/TRAINING/TRAVEL	.00	.00	.00	250.00	250.00	.00	.00
01-45-7391	UTILITIES	79.54	503.95	.00	6500.00	5996.05	7.75	1209.67
01-45-7401	UNIFORMS	.00	.00	.00	150.00	150.00	.00	.00
01-45-7451	VEHICLE FUEL	.00	.00	.00	1000.00	1000.00	.00	.00
01-45-7454	VEHICLE MAINTENANCE	.00	.00	.00	1500.00	1500.00	.00	.00
01-45-7501	MISCELLANEOUS	.00	.00	.00	1000.00	1000.00	.00	.00
**	TOTAL EXPENSE	6504.13	19885.08	.00	128347.00	108461.92	15.49	47731.82
	DEPARTMENT 45 TOTALS	6504.13-	19885.08-	.00	128347.00-			

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE M-T-D	Y-T-D	ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
**	TOTAL ECONOMIC DEVELOPMENT	.00	.00	.00	.00	.00	.00	.00
**	TOTAL REVENUE	.00	.00	.00	.00	.00	.00	.00
	DEPARTMENT 50 TOTALS	.00	.00	.00	.00			

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
	ESDA							
01-60-7100	DIRECTOR STIPEND	.00	.00	.00	750.00	750.00	.00	.00
01-60-7211	EQUIPMENT MAINT. & REPAIR	.00	300.00	.00	2000.00	1700.00	15.00	720.11
01-60-7321	SUPPLIES-GENERAL	.00	.00	.00	500.00	500.00	.00	.00
01-60-7391	UTILITIES	302.61	1639.49	.00	3200.00	1560.51	51.23	3935.40
	** TOTAL EXPENSE	302.61	1939.49	.00	6450.00	4510.51	30.07	4655.52
	DEPARTMENT 60 TOTALS	302.61-	1939.49-	.00	6450.00-			
	** FUND 01	312127.36	636140.85					
EXPENSE TOTAL		219213.66	1251996.24	.00	3741305.00	2489308.76	33.46	
REVENUE TOTAL		531341.02	1888137.09	.00	3412222.00	1524084.91	55.33	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
=====								
WATER OPERATIONS & MAINT. REV								
02-00-4100	WATER BILLING	68602.04	315583.56	.00	690000.00	374416.44	45.74	757521.74
02-00-4150	WATER APPLICATION FEES	300.00	1820.00	.00	2800.00	980.00	65.00	4368.69
02-00-4201	FIRE PROTECTION-REAL ESTA	11407.28	37970.42	.00	39186.00	1215.58	96.90	91143.59
02-00-4400	INTEREST INCOME	30.45	117.92	.00	300.00	182.08	39.31	283.05
02-00-4700	MISCELLANEOUS	.00	3035.00	.00	5000.00	1965.00	60.70	7285.16
**	TOTAL WATER REVENUES	80339.77	358526.90	.00	737286.00	378759.10	48.63	860602.25
**	TOTAL REVENUE	80339.77	358526.90	.00	737286.00	378759.10	48.63	860602.25
WATER EXPENSES								
02-00-7011	WAGES	10420.47	55910.89	.00	134575.00	78664.11	41.55	134207.60
02-00-7012	OVERTIME	235.74	1390.12	.00	6000.00	4609.88	23.17	3336.82
02-00-7015	TEMPORARY	.00	1959.33	.00	2500.00	540.67	78.37	4703.14
02-00-7021	IMRF	1025.62	5513.65	.00	14058.00	8544.35	39.22	13234.87
02-00-7022	FICA/MEDICARE	814.69	4522.94	.00	10945.00	6422.06	41.32	10856.79
02-00-7071	HEALTH/LIFE INSURANCE	1503.30	8605.40	.00	26500.00	17894.60	32.47	20656.26
02-00-7072	BAD DEBTS	.00	.00	.00	2500.00	2500.00	.00	.00
02-00-7080	BUILDING MAINT/GROUNDS	189.05	685.62	.00	12000.00	11314.38	5.71	1645.75
02-00-7100	CHEMICALS	6200.83	30482.17	.00	57000.00	26517.83	53.48	73168.91
02-00-7120	COMPUTER SUPPORT/IT	50.00	430.00	.00	780.00	350.00	55.13	1032.16
02-00-7130	DISTRIBUTION COST	.00	7563.02	.00	6000.00	1563.02-	126.05	18154.15
02-00-7142	ENGINEERING	.00	216.83	.00	1500.00	1283.17	14.46	520.47
02-00-7201	EQUIPMENT NEW	.00	889.00	.00	7000.00	6111.00	12.70	2133.94
02-00-7211	EQUIPMENT MAINT. & REPAIR	1668.00	7613.23	.00	8500.00	886.77	89.57	18274.67
02-00-7232	EQUIPMENT RENTAL	.00	.00	.00	1000.00	1000.00	.00	.00
02-00-7240	FIRE HYDRANT REPLACE.& MA	.00	967.97	.00	3000.00	2032.03	32.27	2323.49
02-00-7260	GENERATOR MAINT. & REPAIR	.00	.00	.00	4000.00	4000.00	.00	.00
02-00-7300	GIS SERVICES	2036.54	2174.87	.00	2450.00	275.13	88.77	5220.52
02-00-7301	INSURANCE	.00	.00	.00	12221.00	12221.00	.00	.00
02-00-7314	LEGAL FEES	.00	.00	.00	3000.00	3000.00	.00	.00
02-00-7315	LAB FEES	216.53	1486.13	.00	4500.00	3013.87	33.03	3567.28
02-00-7316	LAB CHEMICALS	.00	523.08	.00	3000.00	2476.92	17.44	1255.59
02-00-7318	METERS	3086.22	12642.91	.00	25000.00	12357.09	50.57	30347.83
02-00-7322	OFFICE SUPPLIES	.00	107.77	.00	1000.00	892.23	10.78	258.68
02-00-7341	POSTAGE	60.00	2764.30	.00	5750.00	2985.70	48.07	6635.38
02-00-7350	PUBLISHING	.00	.00	.00	500.00	500.00	.00	.00
02-00-7355	RECRUITMENT/HIRING	.00	200.35	.00	200.00	.35-	100.18	480.91
02-00-7371	SCHOOLS & TRAINING	.00	571.00	.00	1000.00	429.00	57.10	1370.61
02-00-7375	SHOP SUPPLIES	183.02	1601.63	.00	3500.00	1898.37	45.76	3844.52
02-00-7391	UTILITIES	7156.46	30705.43	.00	74000.00	43294.57	41.49	73704.82
02-00-7401	UNIFORMS	.00	.00	.00	850.00	850.00	.00	.00
02-00-7451	VEHICLE FUEL	211.12	918.99	.00	4000.00	3081.01	22.97	2205.92
02-00-7454	VEHCILE MAINTENANCE	.00	236.01	.00	2500.00	2263.99	9.44	566.51
02-00-7455	WATER LINE REPAIR	124.87	3814.96	.00	7000.00	3185.04	54.50	9157.36
02-00-7456	WATER SYSTEM MAINTENANCE	.00	4950.00	.00	20000.00	15050.00	24.75	11881.90
02-00-7501	MISCELLANEOUS	89.50	529.14	.00	750.00	220.86	70.55	1270.13
02-00-7806	TRANSFER TO ERF/VRF	.00	.00	.00	20000.00	20000.00	.00	.00
02-00-7810	TRANSFER TO CAPITAL IMPRO	.00	.00	.00	75000.00	75000.00	.00	.00
02-00-7815	TRANSFER TO DEBT RETIREME	.00	.00	.00	206957.00	206957.00	.00	.00
**	TOTAL EXPENSE	35271.96	189976.74	.00	771036.00	581059.26	24.64	456017.13
DEPARTMENT 00 TOTALS		45067.81	168550.16	.00	33750.00-			
** FUND 02		45067.81	168550.16					
EXPENSE TOTAL		35271.96	189976.74	.00	771036.00	581059.26	24.63	
REVENUE TOTAL		80339.77	358526.90	.00	737286.00	378759.10	48.62	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
SEWER OPERATIONS & MAINT. REV								
03-00-4100	WASTEWATER BILLING	126530.83	619097.18	.00	1455000.00	835902.82	42.55	1486071.00
03-00-4150	WASTEWATER APPLICATION FE	280.00	1840.00	.00	2800.00	960.00	65.71	4416.70
03-00-4400	INTEREST INCOME	84.00	319.88	.00	400.00	80.12	79.97	767.83
03-00-4700	MISCELLANEOUS INCOME	.00	.00	.00	20.00	20.00	.00	.00
**	TOTAL SEWER REVENUES	126894.83	621257.06	.00	1458220.00	836962.94	42.60	1491255.54
**	TOTAL REVENUE	126894.83	621257.06	.00	1458220.00	836962.94	42.60	1491255.54
SEWER EXPENSES								
03-00-7011	WAGES	11580.35	64057.64	.00	167926.00	103868.36	38.15	153762.93
03-00-7012	OVERTIME	471.49	1945.42	.00	5500.00	3554.58	35.37	4669.75
03-00-7015	TEMPORARY	.00	1581.43	.00	2500.00	918.57	63.26	3796.03
03-00-7021	IMRF	1160.47	6353.29	.00	17343.00	10989.71	36.63	15250.33
03-00-7022	FICA/MEDICARE	921.82	5160.88	.00	13458.00	8297.12	38.35	12388.09
03-00-7071	HEALTH/LIFE INSURANCE	2049.72	11333.22	.00	33400.00	22066.78	33.93	27204.08
03-00-7072	BAD DEBTS	.00	.00	.00	3000.00	3000.00	.00	.00
03-00-7080	BUILDING MAINT/GROUNDS	550.53	3079.55	.00	11000.00	7920.45	28.00	7392.10
03-00-7100	CHEMICALS	4546.84	7039.79	.00	12000.00	4960.21	58.66	16898.19
03-00-7120	COMPUTER SUPPORT/IT	100.00	1109.75	.00	1200.00	90.25	92.48	2663.82
03-00-7142	ENGINEERING	416.00	416.00	.00	1000.00	584.00	41.60	998.55
03-00-7201	EQUIPMENT NEW	395.14	4769.15	.00	7000.00	2230.85	68.13	11447.79
03-00-7211	EQUIPMENT MAINT. & REPAIR	1052.91	9534.61	.00	17000.00	7465.39	56.09	22886.72
03-00-7260	GENERATOR MAINT.& REPAIR	.00	.00	.00	6000.00	6000.00	.00	.00
03-00-7300	GIS SERVICES	2036.54	2174.87	.00	2450.00	275.13	88.77	5220.52
03-00-7301	INSURANCE	.00	.00	.00	18900.00	18900.00	.00	.00
03-00-7312	LAB SUPPLIES	14.70	1482.48	.00	2500.00	1017.52	59.30	3558.52
03-00-7314	LEGAL FEES	.00	.00	.00	1500.00	1500.00	.00	.00
03-00-7315	LAB FEES	.00	524.95	.00	2500.00	1975.05	21.00	1260.08
03-00-7318	METERS	3579.37	9624.08	.00	25000.00	15375.92	38.50	23101.48
03-00-7320	LIFT STATION MAINTENANCE	.00	1253.44	.00	5000.00	3746.56	25.07	3008.73
03-00-7322	OFFICE SUPPLIES	.00	47.47	.00	1000.00	952.53	4.75	113.94
03-00-7341	POSTAGE	60.00	2719.40	.00	6000.00	3280.60	45.32	6527.60
03-00-7342	PERMIT FEES	.00	10000.00	.00	10000.00	.00	100.00	24003.84
03-00-7350	PUBLISHING	.00	.00	.00	500.00	500.00	.00	.00
03-00-7355	RECRUITMEN/HIRING	.00	200.35	.00	200.00	.35-	100.18	480.91
03-00-7371	SCHOOLS & TRAINING	.00	.00	.00	1000.00	1000.00	.00	.00
03-00-7374	WASTEWATER LINE REPAIR	.00	.00	.00	3500.00	3500.00	.00	.00
03-00-7375	SHOP SUPPLIES	217.99	1590.39	.00	3500.00	1909.61	45.44	3817.54
03-00-7380	SLUDGE REMOVAL	.00	.00	.00	25000.00	25000.00	.00	.00
03-00-7391	UTILITIES	8154.94	33514.18	.00	80000.00	46485.82	41.89	80446.90
03-00-7401	UNIFORMS	.00	.00	.00	850.00	850.00	.00	.00
03-00-7451	VEHICLE FUEL	211.11	919.00	.00	5500.00	4581.00	16.71	2205.95
03-00-7454	VEHICLE MAINTENANCE	.00	18.85	.00	2500.00	2481.15	.75	45.24
03-00-7501	MISCELLANEOUS	79.50	261.73	.00	1000.00	738.27	26.17	628.25
03-00-7806	TRANSFER TO CR/VRF	.00	.00	.00	20000.00	20000.00	.00	.00
03-00-7807	TRANSFER TO WWTP	.00	.00	.00	60000.00	60000.00	.00	.00
03-00-7810	TRANSFER TO CAPITAL IMPRO	.00	.00	.00	35000.00	35000.00	.00	.00
03-00-7815	TRANSFER TO DEBT RETIREME	.00	.00	.00	179644.00	179644.00	.00	.00
**	TOTAL EXPENSE	37599.42	180711.92	.00	1646371.00	1465659.08	10.98	433778.01
DEPARTMENT 00 TOTALS		89295.41	440545.14	.00	188151.00-			
** FUND 03		89295.41	440545.14					
EXPENSE TOTAL		37599.42	180711.92	.00	1646371.00	1465659.08	10.97	
REVENUE TOTAL		126894.83	621257.06	.00	1458220.00	836962.94	42.60	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
	SEWER CAP. IMP. REVENUE							
04-00-4300	CONNECTION FEES	.00	50800.00	.00	57500.00	6700.00	88.35	121939.51
04-00-4400	INTEREST INCOME	126.64	640.15	.00	2000.00	1359.85	32.01	1536.60
04-00-4800	REIMBURSEMENT FROM EMISS	12390.00	12390.00	.00	12390.00	.00	100.00	29740.75
04-00-4900	TRANSFER FROM WWOM	.00	.00	.00	350000.00	350000.00	.00	.00
04-00-4937	TRANSFER FROM WWTPE	.00	.00	.00	1000000.00	1000000.00	.00	.00
**	TOTAL SEWER CAPITAL IMP. RE	12516.64	63830.15	.00	1421890.00	1358059.85	4.49	153216.87
**	TOTAL REVENUE	12516.64	63830.15	.00	1421890.00	1358059.85	4.49	153216.87
	S.C.I. EXPENSES							
04-00-7142	ENGINEERING	2864.00	2864.00	.00	5000.00	2136.00	57.28	6874.69
04-00-7314	LEGAL	.00	.00	.00	5000.00	5000.00	.00	.00
04-00-7400	CAPITAL IMPROVEMENTS	5202.00	15494.14	.00	290000.00	274505.86	5.34	37191.88
**	TOTAL S.C.I. EXPENSES	8066.00	18358.14	.00	300000.00	281641.86	6.12	44066.58
**	TOTAL EXPENSE	8066.00	18358.14	.00	300000.00	281641.86	6.12	44066.58
	DEPARTMENT 00 TOTALS	4450.64	45472.01	.00	1121890.00			
**	FUND 04	4450.64	45472.01					
EXPENSE TOTAL		8066.00	18358.14	.00	300000.00	281641.86	6.11	
REVENUE TOTAL		12516.64	63830.15	.00	1421890.00	1358059.85	4.48	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
	WATER CAP. IMP. REVENUE							
05-00-4300	CONNECTION FEES	1105.00	22100.00	.00	27625.00	5525.00	80.00	53048.48
05-00-4400	INTEREST INCOME	23.60	122.09	.00	400.00	277.91	30.52	293.06
05-00-4660	EXTENSION PAYMENTS	.00	.00	.00	2000.00	2000.00	.00	.00
05-00-4900	TRANSFER FROM WOM	.00	.00	.00	75000.00	75000.00	.00	.00
**	TOTAL WATER CAPITAL IMP. RE	1128.60	22222.09	.00	105025.00	82802.91	21.16	53341.55
**	TOTAL REVENUE	1128.60	22222.09	.00	105025.00	82802.91	21.16	53341.55
	W.C.I. EXPENSES							
05-00-7142	ENGINEERING	.00	2654.50	.00	5000.00	2345.50	53.09	6371.81
05-00-7314	LEGAL	.00	.00	.00	5000.00	5000.00	.00	.00
05-00-7400	CAPITAL IMPROVEMENTS	3445.21	32109.21	.00	210000.00	177890.79	15.29	77074.43
**	TOTAL W.C.I. EXPENSES	3445.21	34763.71	.00	220000.00	185236.29	15.80	83446.25
**	TOTAL EXPENSE	3445.21	34763.71	.00	220000.00	185236.29	15.80	83446.25
	DEPARTMENT 00 TOTALS	2316.61-	12541.62-	.00	114975.00-			
**	FUND 05	2316.61-	12541.62-					
EXPENSE TOTAL		3445.21	34763.71	.00	220000.00	185236.29	15.80	
REVENUE TOTAL		1128.60	22222.09	.00	105025.00	82802.91	21.15	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
	WATER/SEWER BOND REVENUE							
06-00-4400	INTEREST INCOME	39.07	203.62	.00	400.00	196.38	50.91	488.76
06-00-4900	TRANSFER TO BOND FUND	.00	.00	.00	268776.00	268776.00	.00	.00
**	TOTAL BOND REVENUE	39.07	203.62	.00	269176.00	268972.38	.08	488.76
**	TOTAL REVENUE	39.07	203.62	.00	269176.00	268972.38	.08	488.76
	BOND EXPENSES							
06-00-7900	BOND PAYMENT-INTEREST & F	.00	20700.00	.00	41400.00	20700.00	50.00	49687.95
06-00-7950	BOND PAYMENT-PRINCIPAL	.00	.00	.00	225000.00	225000.00	.00	.00
06-00-7975	FEES	.00	142.67	.00	1000.00	857.33	14.27	342.46
**	TOTAL BOND EXPENSES	.00	20842.67	.00	267400.00	246557.33	7.79	50030.41
**	TOTAL EXPENSE	.00	20842.67	.00	267400.00	246557.33	7.79	50030.41
	DEPARTMENT 00 TOTALS	39.07	20639.05-	.00	1776.00			
	** FUND 06	39.07	20639.05-					
EXPENSE TOTAL		.00	20842.67	.00	267400.00	246557.33	7.79	
REVENUE TOTAL		39.07	203.62	.00	269176.00	268972.38	.07	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
ECONOMIC DEVELOPMENT REVENUES								
10-00-4400	INTEREST INCOME	6.30	32.99	.00	75.00	42.01	43.99	79.18
10-00-4425	MOTEL TAX	416.00	1893.45	.00	1900.00	6.55	99.66	4545.00
10-00-4900	TRANSFER FROM GC	.00	.00	.00	50000.00	50000.00	.00	.00
**	TOTAL ED REVENUES	422.30	1926.44	.00	51975.00	50048.56	3.71	4624.19
**	TOTAL REVENUE	422.30	1926.44	.00	51975.00	50048.56	3.71	4624.19
ECONOMIC DEVELOPMENT EXPENSES								
10-00-7120	MEMBERSHIP	.00	1650.00	.00	12250.00	10600.00	13.47	3960.63
10-00-7135	CHRISTMAS DECORATIONS	.00	.00	.00	3000.00	3000.00	.00	.00
10-00-7137	CONTRACTUAL SERVICES	.00	.00	.00	37000.00	37000.00	.00	.00
10-00-7330	MARKETING/PROMOTIONS	.00	502.72	.00	38000.00	37497.28	1.32	1206.72
10-00-7501	COMMUNITY ENHANCEMENTS	.00	616.28	.00	7500.00	6883.72	8.22	1479.30
10-00-7810	TOURISM	.00	5000.00	.00	8500.00	3500.00	58.82	12001.92
**	TOTAL ED EXPENSES	.00	7769.00	.00	106250.00	98481.00	7.31	18648.58
**	TOTAL EXPENSE	.00	7769.00	.00	106250.00	98481.00	7.31	18648.58
DEPARTMENT 00 TOTALS		422.30	5842.56-	.00	54275.00-			
** FUND 10		422.30	5842.56-					
EXPENSE TOTAL		.00	7769.00	.00	106250.00	98481.00	7.31	
REVENUE TOTAL		422.30	1926.44	.00	51975.00	50048.56	3.70	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
RECREATION REVENUE								
11-00-4100	CONCESSION STAND INCOME	25.75	4734.49	.00	9000.00	4265.51	52.61	11364.59
11-00-4200	DONATIONS/SCHOLARSHIPS	1153.00	1342.50	.00	18000.00	16657.50	7.46	3222.51
11-00-4400	INTEREST INCOME	17.68	89.75	.00	150.00	60.25	59.83	215.43
11-00-4500	FIELD RENTALS	2133.00	6590.00	.00	8000.00	1410.00	82.38	15818.53
11-00-4700	MISCELLANEOUS INCOME	.00	.00	.00	2000.00	2000.00	.00	.00
11-00-4900	TRANSFER FROM GC	.00	.00	.00	14000.00	14000.00	.00	.00
11-00-4910	REGISTRATION FEES	9460.50	47768.00	.00	125000.00	77232.00	38.21	114661.54
11-00-4917	TRANSFER FROM IMRF	341.92	1931.64	.00	7881.00	5949.36	24.51	4636.67
11-00-4919	TRANSFER FROM SS	334.08	2102.44	.00	6350.00	4247.56	33.11	5046.66
**	TOTAL RECREATION REVENUE	13465.93	64558.82	.00	190381.00	125822.18	33.91	154965.96
**	TOTAL REVENUE	13465.93	64558.82	.00	190381.00	125822.18	33.91	154965.96
RECREATION EXPENSES								
11-00-7011	WAGES-DIR,COORD,SEC	4340.86	24637.14	.00	76305.00	51667.86	32.29	59138.59
11-00-7012	OVERTIME	.00	293.68	.00	2500.00	2206.32	11.75	704.94
11-00-7018	IMRF	341.92	1931.64	.00	7881.00	5949.36	24.51	4636.67
11-00-7021	ADVERTISING/HIRING	239.94	464.44	.00	1000.00	535.56	46.44	1114.83
11-00-7022	FICA/MEDICARE	330.34	1895.97	.00	6029.00	4133.03	31.45	4551.05
11-00-7060	COPIER COST	88.12	200.92	.00	750.00	549.08	26.79	482.28
11-00-7071	HEALTH/LIFE	654.98	3261.66	.00	8169.00	4907.34	39.93	7829.23
11-00-7075	BUILDING MAINT.	.00	.00	.00	600.00	600.00	.00	.00
11-00-7100	MAINTENANCE AND REPAIRS	.00	317.21	.00	2750.00	2432.79	11.53	761.42
11-00-7120	COMPUTER SUPPORT/IT	165.00	735.00	.00	1080.00	345.00	68.06	1764.28
11-00-7130	DISPOSAL SERVICE	62.96	251.84	.00	500.00	248.16	50.37	604.51
11-00-7190	HARDWARE/SOFTWARE	2130.00	2250.00	.00	2500.00	250.00	90.00	5400.86
11-00-7201	EQUIPMENT, NEW	.00	1153.64	.00	4000.00	2846.36	28.84	2769.17
11-00-7322	OFFICE SUPPLIES	859.00	950.12	.00	1400.00	449.88	67.87	2280.65
11-00-7341	POSTAGE	.00	31.18	.00	100.00	68.82	31.18	74.84
11-00-7350	PROGRAM GUIDE	.00	.00	.00	4400.00	4400.00	.00	.00
11-00-7371	SCHOOLS/TRAINING/TRAVEL	.00	.00	.00	1500.00	1500.00	.00	.00
11-00-7391	UTILITIES	654.19	2945.19	.00	7500.00	4554.81	39.27	7069.58
11-00-7420	SALES TAX	.00	.00	.00	100.00	100.00	.00	.00
11-00-7451	VEHICLE FUEL	117.40	276.29	.00	2300.00	2023.71	12.01	663.20
11-00-7454	VEHICLE MAINTENANCE	9.99	490.98	.00	1200.00	709.02	40.92	1178.54
11-00-7501	MISCELLANEOUS	.00	519.38	.00	1300.00	780.62	39.95	1246.71
11-00-7806	TRANSFER TO VR/CE	.00	.00	.00	5000.00	5000.00	.00	.00
**	TOTAL RECREATION	9994.70	42606.28	.00	138864.00	96257.72	30.68	102271.43
**	TOTAL EXPENSE	9994.70	42606.28	.00	138864.00	96257.72	30.68	102271.43
DEPARTMENT 00 TOTALS		3471.23	21952.54	.00	51517.00			

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
11-10-7050	CONTRACTED EMPLOYEES	2440.00	6770.00	.00	21000.00	14230.00	32.24	16250.60
11-10-7060	CONTRACTED EMPLOYEES-NON	2488.50	5036.50	.00	8500.00	3463.50	59.25	12089.53
11-10-7100	FIELD MAINTENANCE	.00	3029.62	.00	6000.00	2970.38	50.49	7272.25
11-10-7110	ADULT LEAGUE SOFTBALL	.00	60.00	.00	750.00	690.00	8.00	144.02
11-10-7130	BASEBALL-YOUTH	.00	4699.50	.00	5500.00	800.50	85.45	11280.60
11-10-7140	MINOR BASEBALL LEAGUE	.00	400.00	.00	.00	400.00-	.00	960.15
11-10-7170	SOFTBALL-YOUTH	.00	3000.00	.00	5000.00	2000.00	60.00	7201.15
11-10-7195	T-BALL	.00	1779.38	.00	2500.00	720.62	71.18	4271.19
11-10-7197	EGG HUNT	.00	.00	.00	400.00	400.00	.00	.00
11-10-7198	BASKETBALL-YOUTH	.00	.00	.00	4500.00	4500.00	.00	.00
11-10-7199	BASKETBALL, ADULT	.00	.00	.00	100.00	100.00	.00	.00
11-10-7200	TURKEY TROT	.00	.00	.00	2300.00	2300.00	.00	.00
11-10-7210	SOCCER	.00	4080.43	.00	8500.00	4419.57	48.01	9794.59
11-10-7212	SOCCER CAMP	.00	.00	.00	100.00	100.00	.00	.00
11-10-7215	TENNIS	.00	.00	.00	100.00	100.00	.00	.00
11-10-7230	VOLLEYBALL-GIRLS	.00	.00	.00	1300.00	1300.00	.00	.00
11-10-7232	DUCK RACE	1577.50	1577.50	.00	1700.00	122.50	92.79	3786.60
11-10-7235	FLAG FOOTBALL-ADULT	.00	.00	.00	450.00	450.00	.00	.00
11-10-7240	FLAG FOOTBALL	.00	.00	.00	3400.00	3400.00	.00	.00
11-10-7245	RECREATION TRIPS/EVENTS	.00	22.92-	.00	2000.00	2022.92	1.15-	55.01-
11-10-7410	REFUNDS PAID	130.00	645.00	.00	2000.00	1355.00	32.25	1548.24
11-10-7420	RENTALS	437.00	1654.00	.00	2500.00	846.00	66.16	3970.23
11-10-7450	MISC. PROGRAMS	50.00	250.00	.00	1500.00	1250.00	16.67	600.09
** TOTAL EXPENSE		7123.00	32959.01	.00	80100.00	47140.99	41.15	79114.28
DEPARTMENT 10 TOTALS		7123.00-	32959.01-	.00	80100.00-			

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
11-20-7011	WAGES	48.88	2697.45	.00	4200.00	1502.55	64.23	6474.91
11-20-7022	FICA/MEDICARE	3.74	206.47	.00	321.00	114.53	64.32	495.60
11-20-7100	FOOD SUPPLIES	141.44	3383.92	.00	4500.00	1116.08	75.20	8122.70
11-20-7211	EQUIPMENT MAINTENANCE & R	.00	.00	.00	500.00	500.00	.00	.00
11-20-7501	MISCELLANEOUS	.00	90.00	.00	200.00	110.00	45.00	216.03
	** TOTAL EXPENSE	194.06	6377.84	.00	9721.00	3343.16	65.61	15309.26
	DEPARTMENT 20 TOTALS	194.06-	6377.84-	.00	9721.00-			
	** FUND 11	3845.83-	17384.31-					
EXPENSE TOTAL		17311.76	81943.13	.00	228685.00	146741.87	35.83	
REVENUE TOTAL		13465.93	64558.82	.00	190381.00	125822.18	33.91	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
PARK REVENUE								
12-00-4200	DONATION	.00	700.00	.00	2000.00	1300.00	35.00	1680.26
12-00-4201	JOHNSON PARK DONATIONS	.00	.00	.00	100.00	100.00	.00	.00
12-00-4206	REAL ESTATE TAX	28940.70	96332.39	.00	99654.00	3321.61	96.67	231234.73
12-00-4350	GRANT INCOME	.00	.00	.00	80000.00	80000.00	.00	.00
12-00-4400	INTEREST	48.89	251.56	.00	500.00	248.44	50.31	603.84
12-00-4500	RENTALS	.00	105.00	.00	250.00	145.00	42.00	252.04
12-00-4700	MISCELLANEOUS	.00	.00	.00	300.00	300.00	.00	.00
12-00-4901	TRANSFER FROM UTILITY TAX	.00	.00	.00	200000.00	200000.00	.00	.00
12-00-4917	TRANSFER FROM IMRF	655.36	3050.86	.00	9788.00	6737.14	31.17	7323.23
12-00-4919	TRANSFER FROM SS	520.92	2769.81	.00	7688.00	4918.19	36.03	6648.60
**	TOTAL PARK REVENUE	30165.87	103209.62	.00	400280.00	297070.38	25.78	247742.72
**	TOTAL REVENUE	30165.87	103209.62	.00	400280.00	297070.38	25.78	247742.72
PARK EXPENSES								
12-00-7011	WAGES-PARK	6868.81	39223.95	.00	89500.00	50276.05	43.83	94152.54
12-00-7012	OVERTIME	.00	363.54	.00	1500.00	1136.46	24.24	872.63
12-00-7015	TEMPORARY/PART-TIME	.00	5596.04	.00	9500.00	3903.96	58.91	13432.64
12-00-7021	IMRF	655.36	3050.86	.00	9788.00	6737.14	31.17	7323.23
12-00-7022	FICA/MEDICARE	520.92	2769.81	.00	7688.00	4918.19	36.03	6648.60
12-00-7071	HEALTH/LIFE INSURANCE	740.79	3672.50	.00	9227.00	5554.50	39.80	8815.41
12-00-7075	BUILDING MAINTENANCE	.00	58.12	.00	2000.00	1941.88	2.91	139.51
12-00-7120	COMPUTER SUPPORT/IT	165.00	735.00	.00	1080.00	345.00	68.06	1764.28
12-00-7201	EQUIPMENT/MATERIALS-NEW	231.06	2500.56	.00	10200.00	7699.44	24.52	6002.30
12-00-7211	EQUIPMENT MAINT. & REPAIR	.00	343.97	.00	2500.00	2156.03	13.76	825.66
12-00-7314	LEGAL	225.00	225.00	.00	1000.00	775.00	22.50	540.08
12-00-7330	MEMORIAL PARK	.00	.00	.00	16800.00	16800.00	.00	.00
12-00-7391	UTILITIES	427.45	2006.01	.00	2750.00	743.99	72.95	4815.19
12-00-7400	PROPERTY ACQUISTION	1092.17	6951.70	.00	2500.00	4451.70-	278.07	16686.74
12-00-7405	PARK MAINT./IMPROVEMENT	.00	4926.07	.00	5250.00	323.93	93.83	11824.45
12-00-7451	VEHICLE FUEL	159.74	472.63	.00	3300.00	2827.37	14.32	1134.49
12-00-7454	VEHICLE MAINTENANCE	167.93	774.81	.00	1500.00	725.19	51.65	1859.84
12-00-7470	CAPITAL IMPROVEMENT	15215.48	27836.50	.00	265000.00	237163.50	10.50	66818.29
12-00-7501	MISCELLANEOUS	.00	420.60	.00	1200.00	779.40	35.05	1009.60
12-00-7610	TREE PROGRAM	.00	3012.50	.00	5000.00	1987.50	60.25	7231.15
12-00-7806	TRANSFER TO VR/CE	.00	.00	.00	15000.00	15000.00	.00	.00
**	TOTAL EXPENSE	26469.71	104940.17	.00	462283.00	357342.83	22.70	251896.71
DEPARTMENT 00 TOTALS		3696.16	1730.55-	.00	62003.00-			

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
** TOTAL GRANT EXPENSE		.00	.00	.00	.00	.00	.00	.00
** TOTAL EXPENSE		.00	.00	.00	.00	.00	.00	.00
DEPARTMENT 10 TOTALS		.00	.00	.00	.00			
EXPENSE TOTAL	** FUND 12	3696.16	1730.55-					
REVENUE TOTAL		26469.71	104940.17	.00	462283.00	357342.83	22.70	
		30165.87	103209.62	.00	400280.00	297070.38	25.78	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE M-T-D	Y-T-D	ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
	MOTOR FUEL TAX REVENUES							
16-00-4100	STATE DISTRIBUTION	15769.59	75642.80	.00	188000.00	112357.20	40.24	181571.77
16-00-4400	INTEREST INCOME	40.63	205.10	.00	400.00	194.90	51.28	492.31
16-00-4800	MISC. REIMBURSEMENT	.00	1103.81	.00	2000.00	896.19	55.19	2649.56
16-00-4810	SUPPLEMENTAL ALLOTMENT	11379.00	11379.00	.00	11480.00	101.00	99.12	27313.97
**	TOTAL MFT REVENUE	27189.22	88330.71	.00	201880.00	113549.29	43.75	212027.62
**	TOTAL REVENUE	27189.22	88330.71	.00	201880.00	113549.29	43.75	212027.62
	MFT EXPENSES							
16-00-7562	MFT MAINTENANCE	54225.28	104069.28	.00	180840.00	76770.72	57.55	249806.24
**	TOTAL MFT EXPENSES	54225.28	104069.28	.00	180840.00	76770.72	57.55	249806.24
**	TOTAL EXPENSE	54225.28	104069.28	.00	180840.00	76770.72	57.55	249806.24
	DEPARTMENT 00 TOTALS	27036.06-	15738.57-	.00	21040.00			
**	FUND 16	27036.06-	15738.57-					
EXPENSE TOTAL		54225.28	104069.28	.00	180840.00	76770.72	57.54	
REVENUE TOTAL		27189.22	88330.71	.00	201880.00	113549.29	43.75	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
	IMRF REVENUES							
17-00-4206	REAL ESTATE TAX	30757.42	102379.53	.00	105904.00	3524.47	96.67	245750.19
17-00-4400	INTEREST INCOME	9.07	31.52	.00	70.00	38.48	45.03	75.66
17-00-4901	TRANSFER FROM GC	.00	.00	.00	35000.00	35000.00	.00	.00
	** TOTAL IMRF REVENUES	30766.49	102411.05	.00	140974.00	38562.95	72.65	245825.85
	** TOTAL REVENUE	30766.49	102411.05	.00	140974.00	38562.95	72.65	245825.85
	IMRF EXPENSES							
17-00-7500	IMRF CONTRIBUTION - TRANS	6572.07	36213.53	.00	145000.00	108786.47	24.97	86926.38
	** TOTAL IMRF EXPENSES	6572.07	36213.53	.00	145000.00	108786.47	24.97	86926.38
	** TOTAL EXPENSE	6572.07	36213.53	.00	145000.00	108786.47	24.97	86926.38
	DEPARTMENT 00 TOTALS	24194.42	66197.52	.00	4026.00-			
	** FUND 17	24194.42	66197.52					
EXPENSE TOTAL		6572.07	36213.53	.00	145000.00	108786.47	24.97	
REVENUE TOTAL		30766.49	102411.05	.00	140974.00	38562.95	72.64	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
REVENUES								
18-00-4095	EMP. CONTRIBUTION	3123.86	16932.38	.00	40500.00	23567.62	41.81	40644.21
18-00-4206	REAL ESTATE TAX	27335.23	90988.40	.00	94080.00	3091.60	96.71	218407.10
18-00-4400	INTEREST INCOME	56.19	264.28	.00	500.00	235.72	52.86	634.37
18-00-4405	INVESTMENT INCOME-EQUITY	.00	.00	.00	2000.00	2000.00	.00	.00
18-00-4410	INVESTMENT INCOME-FIXED	.00	.00	.00	2500.00	2500.00	.00	.00
18-00-4450	GAIN/LOSS EQUITY FUND	.00	.00	.00	600.00	600.00	.00	.00
18-00-4460	GAIN/LOSS FIXED INCOME	.00	.00	.00	2100.00	2100.00	.00	.00
18-00-4901	TRANSFER FROM GC	.00	.00	.00	100000.00	100000.00	.00	.00
**	TOTAL REVENUES	30515.28	108185.06	.00	242280.00	134094.94	44.65	259685.69
**	TOTAL REVENUE	30515.28	108185.06	.00	242280.00	134094.94	44.65	259685.69
EXPENSES								
18-00-7100	ADVISORY FEE	.00	.00	.00	500.00	500.00	.00	.00
18-00-7120	MEMBERSHIP	.00	.00	.00	1000.00	1000.00	.00	.00
18-00-7301	INSURANCE	.00	2435.00	.00	2600.00	165.00	93.65	5844.93
18-00-7305	INVESTMENT EXPENSE	.00	.00	.00	100.00	100.00	.00	.00
18-00-7314	LEGAL	.00	.00	.00	5000.00	5000.00	.00	.00
18-00-7317	MEDICAL SERVICE	.00	.00	.00	8000.00	8000.00	.00	.00
18-00-7322	OFFICE EXPENSE	.00	.00	.00	1000.00	1000.00	.00	.00
18-00-7333	PROF. ACCT SERVICE	.00	.00	.00	2000.00	2000.00	.00	.00
18-00-7335	PROF. ACTUARIAL SERVICES	.00	.00	.00	3000.00	3000.00	.00	.00
18-00-7371	TRAINING	.00	.00	.00	2000.00	2000.00	.00	.00
18-00-7501	MISC.	.00	188.27	.00	100.00	88.27	188.27	451.92
18-00-7711	PENSION & BENEFITS	.00	.00	.00	119000.00	119000.00	.00	.00
**	TOTAL EXPENSES	.00	2623.27	.00	144300.00	141676.73	1.82	6296.85
**	TOTAL EXPENSE	.00	2623.27	.00	144300.00	141676.73	1.82	6296.85
DEPARTMENT 00 TOTALS		30515.28	105561.79	.00	97980.00			
** FUND 18		30515.28	105561.79					
EXPENSE TOTAL		.00	2623.27	.00	144300.00	141676.73	1.81	
REVENUE TOTAL		30515.28	108185.06	.00	242280.00	134094.94	44.65	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
	SOCIAL SECURITY REVENUES							
19-00-4206	REAL ESTATE TAX	27377.49	91129.02	.00	94080.00	2950.98	96.86	218744.64
19-00-4400	INTEREST INCOME	9.18	36.69	.00	100.00	63.31	36.69	88.07
19-00-4900	TRANSFER FROM GC	.00	.00	.00	30000.00	30000.00	.00	.00
	** TOTAL SOCIAL SECURITY REVEN	27386.67	91165.71	.00	124180.00	33014.29	73.41	218832.71
	** TOTAL REVENUE	27386.67	91165.71	.00	124180.00	33014.29	73.41	218832.71
	SOCIAL SECURITY EXPENSES							
19-00-7500	SOCIAL SECURITY CONT-TRAN	7931.72	44394.79	.00	145000.00	100605.21	30.62	106564.54
	** TOTAL SOCIAL SECURITY EXPEN	7931.72	44394.79	.00	145000.00	100605.21	30.62	106564.54
	** TOTAL EXPENSE	7931.72	44394.79	.00	145000.00	100605.21	30.62	106564.54
	DEPARTMENT 00 TOTALS	19454.95	46770.92	.00	20820.00-			
	** FUND 19	19454.95	46770.92					
EXPENSE TOTAL		7931.72	44394.79	.00	145000.00	100605.21	30.61	
REVENUE TOTAL		27386.67	91165.71	.00	124180.00	33014.29	73.41	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
	INSURANCE REVENUE							
22-00-4206	REAL ESTATE TAX	28011.22	93238.50	.00	96450.00	3211.50	96.67	223808.20
22-00-4400	INTEREST INCOME	9.98	29.47	.00	45.00	15.53	65.49	70.73
22-00-4901	TRANSFER FROM GC	.00	.00	.00	25000.00	25000.00	.00	.00
**	TOTAL INSURANCE REV	28021.20	93267.97	.00	121495.00	28227.03	76.77	223878.94
**	TOTAL REVENUE	28021.20	93267.97	.00	121495.00	28227.03	76.77	223878.94
	INSURANCE EXPENSES							
22-00-7300	UNEMPLOYMENT INSURANCE	.00	.00	.00	1000.00	1000.00	.00	.00
22-00-7301	INSURANCE-GENERAL	.00	.00	.00	120455.00	120455.00	.00	.00
22-00-7302	JUDGEMENT	.00	.00	.00	400.00	400.00	.00	.00
**	TOTAL INSURANCE EXPENSES	.00	.00	.00	121855.00	121855.00	.00	.00
**	TOTAL EXPENSE	.00	.00	.00	121855.00	121855.00	.00	.00
	DEPARTMENT 00 TOTALS	28021.20	93267.97	.00	360.00-			
**	FUND 22	28021.20	93267.97					
EXPENSE TOTAL		.00	.00	.00	121855.00	121855.00	.00	
REVENUE TOTAL		28021.20	93267.97	.00	121495.00	28227.03	76.76	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
25-00-4400	VILLAGE-REVENUE							
	INTEREST	.01	2.37	.00	5.00	2.63	47.40	5.68
**	TOTAL REVENUE	.01	2.37	.00	5.00	2.63	47.40	5.68
**	TOTAL REVENUE	.01	2.37	.00	5.00	2.63	47.40	5.68
25-00-7900	VILLAGE-EXPENSES							
	PURCHASES	.00	5300.00	.00	5386.00	86.00	98.40	12722.03
**	TOTAL VILLAGE EXPENSES	.00	5300.00	.00	5386.00	86.00	98.40	12722.03
**	TOTAL EXPENSE	.00	5300.00	.00	5386.00	86.00	98.40	12722.03
	DEPARTMENT 00 TOTALS	.01	5297.63-	.00	5381.00-			
	** FUND 25	.01	5297.63-					
EXPENSE TOTAL		.00	5300.00	.00	5386.00	86.00	98.40	
REVENUE TOTAL		.01	2.37	.00	5.00	2.63	47.40	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
	FORFEITED FUNDS REVENUE							
26-00-4400	INTEREST	.21	1.31	.00	12.00	10.69	10.92	3.14
26-00-4700	MISC. INCOME	.00	45.13	.00	2500.00	2454.87	1.81	108.32
**	TOTAL REVENUES	.21	46.44	.00	2512.00	2465.56	1.85	111.47
**	TOTAL REVENUE	.21	46.44	.00	2512.00	2465.56	1.85	111.47
	EXPENSES							
26-00-7900	PURCHASES	.00	824.40	.00	5500.00	4675.60	14.99	1978.87
**	TOTAL EXPENSES	.00	824.40	.00	5500.00	4675.60	14.99	1978.87
**	TOTAL EXPENSE	.00	824.40	.00	5500.00	4675.60	14.99	1978.87
	DEPARTMENT 00 TOTALS	.21	777.96-	.00	2988.00-			
**	FUND 26	.21	777.96-					
EXPENSE TOTAL		.00	824.40	.00	5500.00	4675.60	14.98	
REVENUE TOTAL		.21	46.44	.00	2512.00	2465.56	1.84	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
	BOND ISSUE							
27-00-4206	REAL ESTATE TAX	20871.10	69471.81	.00	71515.00	2043.19	97.14	166759.02
27-00-4400	INTEREST INCOME	8.79	29.34	.00	60.00	30.66	48.90	70.42
**	TOTAL BOND ISSUE	20879.89	69501.15	.00	71575.00	2073.85	97.10	166829.45
**	TOTAL REVENUE	20879.89	69501.15	.00	71575.00	2073.85	97.10	166829.45
	BOND EXPENSE							
27-00-7900	BOND PAY'T-INT.	.00	5692.50	.00	11385.00	5692.50	50.00	13664.18
27-00-7950	BOND PAY'T-PRINCIPAL	.00	.00	.00	61000.00	61000.00	.00	.00
**	TOTAL BOND ISSUE	.00	5692.50	.00	72385.00	66692.50	7.86	13664.18
**	TOTAL EXPENSE	.00	5692.50	.00	72385.00	66692.50	7.86	13664.18
	DEPARTMENT 00 TOTALS	20879.89	63808.65	.00	810.00-			
**	FUND 27	20879.89	63808.65					
EXPENSE TOTAL		.00	5692.50	.00	72385.00	66692.50	7.86	
REVENUE TOTAL		20879.89	69501.15	.00	71575.00	2073.85	97.10	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
=====								
	UTILITY TAX REVENUE							
28-00-4206	RET-BOND PAYMENT	.00	.00	.00	.00	.00	.00	.00
28-00-4400	INTEREST INCOME	6.60	17.14	.00	150.00	132.86	11.43	41.14
28-00-4820	UTILITY TAX	35042.09	147380.46	.00	410000.00	262619.54	35.95	353769.70
	TOTAL							
**	TOTAL REVENUE	35048.69	147397.60	.00	410150.00	262752.40	35.94	353810.84
	UTILITY TAX EXPENSE							
28-00-7800	TRANSFER TO GENERAL CORPO	.00	.00	.00	200000.00	200000.00	.00	.00
28-00-7806	TRANSFER TO CRF/VRF	.00	.00	.00	20000.00	20000.00	.00	.00
28-00-7812	TRANSFER TO PARKS	.00	.00	.00	200000.00	200000.00	.00	.00
**	TOTAL	.00	.00	.00	420000.00	420000.00	.00	.00
**	TOTAL EXPENSE	.00	.00	.00	420000.00	420000.00	.00	.00
	DEPARTMENT 00 TOTALS	35048.69	147397.60	.00	9850.00-			
	** FUND 28	35048.69	147397.60					
EXPENSE TOTAL		.00	.00	.00	420000.00	420000.00	.00	
REVENUE TOTAL		35048.69	147397.60	.00	410150.00	262752.40	35.93	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
	2012AB TIF DEBT SERVICE							
32-00-4400	INTEREST INCOME	54.73	285.74	.00	750.00	464.26	38.10	685.88
32-00-4900	TRANSFER FROM TIF SERIES	.00	.00	.00	76146.00	76146.00	.00	.00
32-00-4901	TRANSFER FROM TIF SERIES	.00	.00	.00	208275.00	208275.00	.00	.00
**	TOTAL BOND REVENUE	54.73	285.74	.00	285171.00	284885.26	.10	685.88
**	TOTAL REVENUE	54.73	285.74	.00	285171.00	284885.26	.10	685.88
	TIF DEBT SERVICE EXPENSES							
32-00-7900	BOND INTEREST AB	.00	31987.50	.00	63975.00	31987.50	50.00	76782.28
32-00-7950	BOND PAYMENT-PRINCIPAL	.00	.00	.00	270000.00	270000.00	.00	.00
32-00-7975	BOND FEES FOR AB	.00	570.67	.00	1300.00	729.33	43.90	1369.82
**	TOTAL BOND EXPENSES	.00	32558.17	.00	335275.00	302716.83	9.71	78152.11
**	TOTAL EXPENSE	.00	32558.17	.00	335275.00	302716.83	9.71	78152.11
	DEPARTMENT 00 TOTALS	54.73	32272.43-	.00	50104.00-			
	** FUND 32	54.73	32272.43-					
EXPENSE TOTAL		.00	32558.17	.00	335275.00	302716.83	9.71	
REVENUE TOTAL		54.73	285.74	.00	285171.00	284885.26	.10	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
=====								
	TIF REVENUE							
33-00-4206	REAL ESTATE TAX	482764.04	1619726.60	.00	1730410.00	110683.40	93.60	3887965.91
33-00-4400	INTEREST INCOME	103.14	378.01	.00	600.00	221.99	63.00	907.36
**	TOTAL BOND ISSUE	482867.18	1620104.61	.00	1731010.00	110905.39	93.59	3888873.28
**	TOTAL REVENUE	482867.18	1620104.61	.00	1731010.00	110905.39	93.59	3888873.28
	TIF EXPENSE							
33-00-7222	DISBURSEMENTS	470130.40	1171407.05	.00	1265017.00	93609.95	92.60	2811826.81
33-00-7314	LEGAL	.00	.00	.00	5000.00	5000.00	.00	.00
33-00-7333	PROFESSIONAL SERVICES-AUD	.00	.00	.00	250.00	250.00	.00	.00
33-00-7501	MISC	6040.00	6040.00	.00	50000.00	43960.00	12.08	14498.31
33-00-7815	TRANSFER TO DEBT SERVICE	.00	.00	.00	284421.00	284421.00	.00	.00
33-00-7901	TRANSFER TO GC	.00	.00	.00	100000.00	100000.00	.00	.00
**	TOTAL TIF EXPENSE	476170.40	1177447.05	.00	1704688.00	527240.95	69.07	2826325.13
**	TOTAL EXPENSE	476170.40	1177447.05	.00	1704688.00	527240.95	69.07	2826325.13
DEPARTMENT 00 TOTALS		6696.78	442657.56	.00	26322.00			
** FUND 33		6696.78	442657.56					
EXPENSE TOTAL		476170.40	1177447.05	.00	1704688.00	527240.95	69.07	
REVENUE TOTAL		482867.18	1620104.61	.00	1731010.00	110905.39	93.59	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
CAP. EQUIP/VEHICLE REPLACEMENT								
34-00-4400	INTEREST	15.93	87.21	.00	150.00	62.79	58.14	209.33
34-00-4650	VEHICLE/EQUIPMENT SALES	.00	2775.00	.00	1000.00	1775.00-	277.50	6661.06
34-00-4700	MISC	40.00	28005.00	.00	27000.00	1005.00-	103.72	67222.75
34-00-4900	TRANSFER FROM UTILITY TAX	.00	.00	.00	20000.00	20000.00	.00	.00
34-00-4901	TRANSFER FROM GENERAL COR	.00	.00	.00	50000.00	50000.00	.00	.00
34-00-4902	TRANSFER FROM WATER	.00	.00	.00	20000.00	20000.00	.00	.00
34-00-4903	TRANSFER FROM WASTEWATER	.00	.00	.00	20000.00	20000.00	.00	.00
34-00-4905	TRANSFER FROM RECREATION	.00	.00	.00	5000.00	5000.00	.00	.00
34-00-4906	TRANSFER FROM PARKS	.00	.00	.00	15000.00	15000.00	.00	.00
**	TOTAL REVENUE	55.93	30867.21	.00	158150.00	127282.79	19.52	74093.15
**	TOTAL REVENUE	55.93	30867.21	.00	158150.00	127282.79	19.52	74093.15
CEF/VRF								
34-00-7313	VEHICLE PURCHASE/LEASE	25158.00	63411.00	.00	88000.00	24589.00	72.06	152210.75
34-00-7314	LEGAL	.00	.00	.00	2500.00	2500.00	.00	.00
34-00-7315	CAPITAL EQUIPMENT PURCHAS	4788.00	4788.00	.00	151000.00	146212.00	3.17	11493.03
**	TOTAL EXPENSES	29946.00	68199.00	.00	241500.00	173301.00	28.24	163703.79
**	TOTAL EXPENSE	29946.00	68199.00	.00	241500.00	173301.00	28.24	163703.79
DEPARTMENT 00 TOTALS		29890.07-	37331.79-	.00	83350.00-			
** FUND 34		29890.07-	37331.79-					
EXPENSE TOTAL		29946.00	68199.00	.00	241500.00	173301.00	28.23	
REVENUE TOTAL		55.93	30867.21	.00	158150.00	127282.79	19.51	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
	TRANSPORTATION SYSTEM CI							
35-00-4400	INTEREST	59.80	297.31	.00	700.00	402.69	42.47	713.65
35-00-4850	SIMPLIFIED TELECOM. TAX	13762.61	66504.09	.00	169500.00	102995.91	39.24	159635.35
35-00-4901	TRANSFER FROM GENERAL COR	.00	.00	.00	100000.00	100000.00	.00	.00
35-00-4933	TRANSFER FROM TIF	.00	.00	.00	100000.00	100000.00	.00	.00
**	TOTAL REVENUE	13822.41	66801.40	.00	370200.00	303398.60	18.04	160349.01
**	TOTAL REVENUE	13822.41	66801.40	.00	370200.00	303398.60	18.04	160349.01
	TRANSPORTATION CI							
35-00-7142	ENGINEERING	.00	7498.29	.00	10000.00	2501.71	74.98	17998.77
35-00-7314	LEGAL	.00	1406.25	.00	1000.00	406.25-	140.63	3375.54
35-00-7400	CAPITAL IMPROVEMENTS	82847.08	113624.83	.00	602500.00	488875.17	18.86	272743.23
**	TOTAL EXPENSES	82847.08	122529.37	.00	613500.00	490970.63	19.97	294117.54
**	TOTAL EXPENSE	82847.08	122529.37	.00	613500.00	490970.63	19.97	294117.54
	DEPARTMENT 00 TOTALS	69024.67-	55727.97-	.00	243300.00-			
**	FUND 35	69024.67-	55727.97-					
EXPENSE TOTAL		82847.08	122529.37	.00	613500.00	490970.63	19.97	
REVENUE TOTAL		13822.41	66801.40	.00	370200.00	303398.60	18.04	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
37-00-4400	WWTPE EXPANSION INTEREST	265.97	1420.22	.00	1500.00	79.78	94.68	3409.07
37-00-4903	TRANSFER FROM WASTEWATER	.00	.00	.00	600000.00	600000.00	.00	.00
**	TOTAL REVENUE	265.97	1420.22	.00	601500.00	600079.78	.24	3409.07
**	TOTAL REVENUE	265.97	1420.22	.00	601500.00	600079.78	.24	3409.07
37-00-7120	WWTPE EXPANSION CONSTRUCTION	12011.49	26645.59	.00	40000.00	13354.41	66.61	63959.64
37-00-7810	TRANSFER TO WWCI	.00	.00	.00	1000000.00	1000000.00	.00	.00
37-00-7900	INTEREST PAYMENT	79922.77	79922.77	.00	157976.00	78053.23	50.59	191845.34
37-00-7950	PRINCIPAL PAYMENT	299181.48	299181.48	.00	600235.00	301053.52	49.84	718150.45
37-00-7960	BOND RESERVE	.00	.00	.00	760000.00	760000.00	.00	.00
**	TOTAL EXPENSES	391115.74	405749.84	.00	2558211.00	2152461.16	15.86	973955.44
**	TOTAL EXPENSE	391115.74	405749.84	.00	2558211.00	2152461.16	15.86	973955.44
DEPARTMENT 00 TOTALS		390849.77-	404329.62-	.00	1956711.00-			
** FUND 37		390849.77-	404329.62-					
EXPENSE TOTAL		391115.74	405749.84	.00	2558211.00	2152461.16	15.86	
REVENUE TOTAL		265.97	1420.22	.00	601500.00	600079.78	.23	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
39-00-4400	WATER/SEWER BOND REVENUE							
	INTEREST INCOME	20.36	105.04	.00	200.00	94.96	52.52	252.13
39-00-4900	TRANSFER TO BOND FUND	.00	.00	.00	117825.00	117825.00	.00	.00
**	TOTAL BOND REVENUE	20.36	105.04	.00	118025.00	117919.96	.09	252.13
**	TOTAL REVENUE	20.36	105.04	.00	118025.00	117919.96	.09	252.13
	BOND EXPENSES							
39-00-7900	BOND PAYMENT INTEREST	.00	3675.00	.00	7350.00	3675.00	50.00	8821.41
39-00-7950	BOND PAYMENT-PRINCIPAL	.00	.00	.00	105000.00	105000.00	.00	.00
39-00-7975	FEES	.00	142.66	.00	900.00	757.34	15.85	342.43
**	TOTAL BOND EXPENSES	.00	3817.66	.00	113250.00	109432.34	3.37	9163.85
**	TOTAL EXPENSE	.00	3817.66	.00	113250.00	109432.34	3.37	9163.85
	DEPARTMENT 00 TOTALS	20.36	3712.62-	.00	4775.00			
**	FUND 39	20.36	3712.62-					
EXPENSE TOTAL		.00	3817.66	.00	113250.00	109432.34	3.37	
REVENUE TOTAL		20.36	105.04	.00	118025.00	117919.96	.08	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
40-00-4350	E-PAY REVENUE							
	PAYMENTS FOR BILLING	5546.59	29739.27	.00	70000.00	40260.73	42.48	71385.66
40-00-4400	INTEREST	.85	2.63	.00	1.00	1.63-	263.00	6.31
**	TOTAL REVENUES	5547.44	29741.90	.00	70001.00	40259.10	42.49	71391.98
**	TOTAL REVENUE	5547.44	29741.90	.00	70001.00	40259.10	42.49	71391.98
	EXPENSES							
40-00-7900	DISBURSEMENT TO WOM/WWOM	5559.04	33408.56	.00	70000.00	36591.44	47.73	80193.37
40-00-7975	FEES	.00	.00	.00	150.00	150.00	.00	.00
**	TOTAL EXPENSES	5559.04	33408.56	.00	70150.00	36741.44	47.62	80193.37
**	TOTAL EXPENSE	5559.04	33408.56	.00	70150.00	36741.44	47.62	80193.37
	DEPARTMENT 00 TOTALS	11.60-	3666.66-	.00	149.00-			
	** FUND 40	11.60-	3666.66-					
EXPENSE TOTAL		5559.04	33408.56	.00	70150.00	36741.44	47.62	
REVENUE TOTAL		5547.44	29741.90	.00	70001.00	40259.10	42.48	

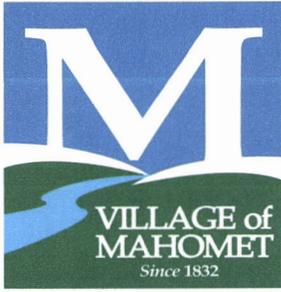
G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
43-00-4400	CONWAY FARM SUB. PHASE 2 INTEREST	.00	6.47	.00	60.00	53.53	10.78	15.53
**	TOTAL REVENUE	.00	6.47	.00	60.00	53.53	10.78	15.53
**	TOTAL REVENUE	.00	6.47	.00	60.00	53.53	10.78	15.53
43-00-7314	CONWAY FARM SUB PHASE 2 LEGAL	.00	.00	.00	2084.00	2084.00	.00	.00
43-00-7400	CONSTRUCTION	.00	42025.52	.00	39995.00	2030.52-	105.08	100877.38
**	TOTAL EXPENSES	.00	42025.52	.00	42079.00	53.48	99.87	100877.38
**	TOTAL EXPENSE	.00	42025.52	.00	42079.00	53.48	99.87	100877.38
	DEPARTMENT 00 TOTALS	.00	42019.05-	.00	42019.00-			
	** FUND 43	.00	42019.05-					
EXPENSE TOTAL		.00	42025.52	.00	42079.00	53.48	99.87	
REVENUE TOTAL		.00	6.47	.00	60.00	53.53	10.78	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE M-T-D	Y-T-D	ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
46-00-4400	TCI FACILITY INTEREST INCOME	.76	1.58	.00	5.00	3.42	31.60	3.79
46-00-4901	TRANSFER FROM GC	25000.00	25000.00	.00	50000.00	25000.00	50.00	60009.60
**	TCI FACILITY	25000.76	25001.58	.00	50005.00	25003.42	50.00	60013.39
**	TOTAL REVENUE	25000.76	25001.58	.00	50005.00	25003.42	50.00	60013.39
46-00-7120	FACILITY EXPENSES CONSTRUCTION	16479.00	16479.00	.00	47144.00	30665.00	34.95	39555.92
46-00-7142	ENGINEERING	.00	.00	.00	2000.00	2000.00	.00	.00
46-00-7314	LEGAL	.00	.00	.00	1000.00	1000.00	.00	.00
**	TOTAL FACILITY EXPENSES	16479.00	16479.00	.00	50144.00	33665.00	32.86	39555.92
**	TOTAL EXPENSE	16479.00	16479.00	.00	50144.00	33665.00	32.86	39555.92
DEPARTMENT 00 TOTALS		8521.76	8522.58	.00	139.00-			
** FUND 46		8521.76	8522.58					
EXPENSE TOTAL		16479.00	16479.00	.00	50144.00	33665.00	32.86	
REVENUE TOTAL		25000.76	25001.58	.00	50005.00	25003.42	49.99	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
	TRANSPORTATION FACILITY REVENUE							
47-00-4400	INTEREST	15.73	84.63	.00	200.00	115.37	42.32	203.14
47-00-4900	TRANSFER FROM TRANS. FUND	.00	.00	.00	109167.00	109167.00	.00	.00
**	TOTAL REVENUE	15.73	84.63	.00	109367.00	109282.37	.08	203.14
**	TOTAL REVENUE	15.73	84.63	.00	109367.00	109282.37	.08	203.14
	TRANSPORTATION FACILITY							
47-00-7900	INTEREST	.00	26090.00	.00	52180.00	26090.00	50.00	62626.02
47-00-7950	PRINCIPAL PAYMENT	.00	.00	.00	55000.00	55000.00	.00	.00
47-00-7975	FEES	.00	.00	.00	1000.00	1000.00	.00	.00
**	TOTAL EXPENSES	.00	26090.00	.00	108180.00	82090.00	24.12	62626.02
**	TOTAL EXPENSE	.00	26090.00	.00	108180.00	82090.00	24.12	62626.02
	DEPARTMENT 00 TOTALS	15.73	26005.37-	.00	1187.00			
	** FUND 47	15.73	26005.37-					
EXPENSE TOTAL		.00	26090.00	.00	108180.00	82090.00	24.11	
REVENUE TOTAL		15.73	84.63	.00	109367.00	109282.37	.07	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
48-00-4400	DARK FIBER REVENUE							
	INTEREST	.01	.05	.00	1.00	.95	5.00	.12
48-00-4901	TRANSFER FROM GC	.00	.00	.00	10000.00	10000.00	.00	.00
**	TOTAL REVENUE	.01	.05	.00	10001.00	10000.95	.00	.12
**	TOTAL REVENUE	.01	.05	.00	10001.00	10000.95	.00	.12
48-00-7120	DARK FIBER							
	CONSTRUCTION	.00	.00	.00	10000.00	10000.00	.00	.00
**	TOTAL EXPENSES	.00	.00	.00	10000.00	10000.00	.00	.00
**	TOTAL EXPENSE	.00	.00	.00	10000.00	10000.00	.00	.00
	DEPARTMENT 00 TOTALS	.01	.05	.00	1.00			
**	FUND 48	.01	.05					
	EXPENSE TOTAL	.00	.00	.00	10000.00	10000.00	.00	
	REVENUE TOTAL	.01	.05	.00	10001.00	10000.95	.00	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
	CREDIT CARD REVENUE							
49-00-4350	PAYMENTS FOR BILLING	.00	.00	.00	33000.00	33000.00	.00	.00
49-00-4400	INTEREST	.00	.00	.00	2.00	2.00	.00	.00
**	TOTAL REVENUES	.00	.00	.00	33002.00	33002.00	.00	.00
**	TOTAL REVENUE	.00	.00	.00	33002.00	33002.00	.00	.00
	EXPENSES							
49-00-7900	DISBURSEMENT TO WOM/WWOM	.00	.00	.00	33000.00	33000.00	.00	.00
**	TOTAL EXPENSES	.00	.00	.00	33000.00	33000.00	.00	.00
**	TOTAL EXPENSE	.00	.00	.00	33000.00	33000.00	.00	.00
**	FUND 49	.00	.00					
EXPENSE TOTAL		.00	.00	.00	33000.00	33000.00	.00	
REVENUE TOTAL		.00	.00	.00	33002.00	33002.00	.00	



Village of Mahomet

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



Additional Bills:

Area Garbage Service
Kemper CPA Group

Automatic Debit

Health Alliance Medical Plans

\$24,788.00

TOTAL AMOUNT OF WARRANTS AS OF 10/13/16

\$254,198.79

CHART OF ACCOUNTS

#01-00	GENERAL CORPORATE
#01-10	POLICE
#01-20	STREETS & ALLEY
#01-30	ADMINISTRATION
#01-40	COMMUNITY DEVELOPMENT
#01-45	PUBLIC WORKS DEPARTMENT
#01-60	ESDA
#02-00	WATER OPERATIONS
#03-00	WASTEWATER OPERATIONS
#04-00	WASTEWATER CAPITAL IMPROVEMENT
#05-00	WATER CAPITAL IMPROVEMENT
#06-00	WATER/SEWER BOND FUND
#10-00	ECONOMIC DEVELOPMENT
#11-00	RECREATION
#12-00	PARKS
#16-00	MOTOR FUEL TAX
#17-00	IMRF
#18-00	POLICE PENSION
#19-00	SOCIAL SECURITY
#22-00	INSURANCE
#25-00	FORFEITED FUND/FEDERAL
#26-00	FORFEITURE FUND
#27-00	BOND ISSUE
#28-00	UTILITY TAX
#32-00	2012A & 2012B DEBT SERVICE-TIF
#33-00	TIF
#34-00	CRF/VRF
#35-00	TRANSPORTATION SYSTEM/CAPITAL IMPROVEMENT
#37-00	WWTP EXPANSION
#39-00	BOND ISSUE 2003-B
#40-00	E-PAY
#46-00	TRANSPORTATION/CONSTRUCTION
#47-00	TRANSPORTATION BOND
#48-00	FIBER

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69368	A1003	A & R MECHANICAL CONTRACTORS, INC.		BI	10/04/16	10/26/16	1345.35
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SEQ	G/L ACCT	DESCRIPTION	DEBIT	CREDIT	PROJECT #
1		INVOICE AMOUNT		1345.35	
2	03-00-7080	DEHUMIDIFIER FIX	1345.35		
			-----	-----	
			1345.35	1345.35	

APP #1	A5225	ALL PURPOSE ERECTORS, INC.		BI	09/20/16	10/26/16	70434.90
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SEQ	G/L ACCT	DESCRIPTION	DEBIT	CREDIT	PROJECT #
1		INVOICE AMOUNT		70434.90	
2	12-00-7470	B-FIELD LIGHTING	70434.90		S-LIGHTS
			-----	-----	
			70434.90	70434.90	

10/16	I2550	AMEREN ILLINOIS		BI	08/30/16	10/26/16	21160.18
PRINTED CHECK # 68317 ON 10/12/16 PAID: 21160.18							

SEQ	G/L ACCT	DESCRIPTION	DEBIT	CREDIT	PROJECT #
2	01-30-7391	ENERGY CHARGES	693.44		
3	02-00-7391	ENERGY CHARGES	6774.37		
4	03-00-7391	ENERGY CHARGES	7418.97		
5	01-10-7391	ENERGY CHARGES	1340.68		
6	11-00-7391	ENERGY CHARGES	277.24		
7	01-20-7391	ENERGY CHARGES	808.58		
8	01-60-7391	ENERGY CHARGES	114.27		
9	01-20-7379	ENERGY CHARGES	3005.02		
10	12-00-7391	ENERGY CHARGES	194.64		
11	16-00-7562	ENERGY CHARGES	532.97		
M	01-00-1010	MANUAL POSTING		21160.18	
			-----	-----	
			21160.18	21160.18	

1357	A5854	AMERICAN GRAPHX		BI	09/29/16	10/26/16	1535.25
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SEQ	G/L ACCT	DESCRIPTION	DEBIT	CREDIT	PROJECT #
1		INVOICE AMOUNT		1535.25	
2	11-10-7240	F-BALL SHIRTS	1535.25		
			-----	-----	
			1535.25	1535.25	

10/16	M997	BANK OF AMERICA		BI	09/30/16	10/26/16	2315.03
PRINTED CHECK # 68324 ON 10/12/16 PAID: 2315.03							

SEQ	G/L ACCT	DESCRIPTION	DEBIT	CREDIT	PROJECT #
2	01-30-7371	COURSE/SCHACHT	170.00		
3	11-00-7201	LOCK DROP BOX	86.28		
4	01-20-7201	PHONE CASES	80.69		
5	11-00-7201	SHELF W/HOOKS	21.21		
6	11-00-7201	OTTERBOX CASE	27.47		
7	11-00-7190	PAY PAL FEE	30.00		
8	03-00-7312	FILPRO/FREIGHT	81.28		

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10/16	M997	(CONTINUED)					
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			9 02-00-7322		CASE/PROTECTOR	32.91	
			10 01-10-7321		POST RENT X 2	31.98	
			11 01-10-7401		SIDE ZIP BOOT	148.74	
			12 01-30-7075		PARKING SIGNS	71.90	
			13 01-30-7135		LUNCHEON/BROWN	18.33	
			14 01-30-7115		SHIRT/COLRAVY	27.99	
			15 01-30-7115		CONFERENCE/SEAN	1486.25	
			M 01-00-1010		MANUAL POSTING		2315.03
						-----	-----
						2315.03	2315.03
10/16	X7016	BELL, JOHN		BI	09/23/16	10/26/16	65.00
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		65.00
			2 11-10-7410		F-BALL REFUND	65.00	
						-----	-----
						65.00	65.00
10/16	B3000	BERNS, CLANCY AND ASS.		BI	09/30/16	10/26/16	9236.58
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		9236.58
			2 01-40-7142		ENGINEERING FEE	5264.90	
			3 01-45-7142		ENGINEERING FEE	1527.30	
			4 01-40-7145		ENGINEERING FEE	2444.38	
						-----	-----
						9236.58	9236.58
BMS473902	B7280	BRENTAG MID-SOUTH, INC.		BI	09/22/16	10/26/16	1285.00
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		1285.00
			2 03-00-7100		SODIUM SULFITE	1285.00	
						-----	-----
						1285.00	1285.00
10/16	X5600	CAPUTO, JAMES		BI	10/04/16	10/26/16	280.00
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		280.00
			2 11-10-7050		SOCCER OFFICIAL	280.00	
						-----	-----
						280.00	280.00
10/16	C1066	CARLE		BI	09/07/16	10/26/16	159.00
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		159.00
			2 01-20-7501		WYGANT/SCREEN	159.00	
						-----	-----
						159.00	159.00

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INVOICE #	VEND #	NAME	REFERENCE	TR CODE	TR DATE	DATE DUE	AMOUNT	
0007838-IN	C3524	CHALLENGER SPORTS		BI	08/31/16	10/26/16	1149.00	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		1149.00	
			2 11-10-7210		CAMP FEES	1149.00		
						-----	-----	
						1149.00	1149.00	
10/16	C3420	CHAMPAIGN COUNTY SHERIFF		BI	09/09/16	10/26/16	81.78	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		81.78	
			2 01-10-7331		BOOK IN/JULY	81.78		
						-----	-----	
						81.78	81.78	
10/16	X6878	CIACCIO, NICHOLAS		BI	10/04/16	10/26/16	200.00	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		200.00	
			2 11-10-7050		SOCCER OFFICIAL	200.00		
						-----	-----	
						200.00	200.00	
10/16	C4014	CIRBN, LLC		BI	10/11/16	10/26/16	431.94	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		431.94	
			2 01-30-7391		INTERNET SERVICE	215.97		
			3 01-40-7391		INTERNET SERVICE	215.97		
						-----	-----	
						431.94	431.94	
5209	C4014	CIRBN, LLC		BI	09/22/16	10/26/16	4747.66	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		4747.66	
			2 48-00-7120		PATH/LEASE FEE	4747.66		
						-----	-----	
						4747.66	4747.66	
T1706780	C6460	COMMUNICATIONS REVOLVING FUND		BI	09/19/16	10/26/16	288.12	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		288.12	
			2 01-10-7330		COMM. CHARGES	288.12		
						-----	-----	
						288.12	288.12	
0000039	C6549	COMMUNITY SYSTEMS, LLC		BI	09/19/16	10/26/16	285.00	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		285.00	
			2 10-00-7330		SOFTWARE	285.00		
						-----	-----	
						285.00	285.00	

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INVOICE #	VEND #	NAME	REFERENCE	TR CODE	TR DATE	DATE DUE	AMOUNT	
56032	C6550	COMMUNITY TIRE & FAST LUBE		BI	10/01/16	10/26/16	18.85	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT	18.85	18.85	
			2 01-10-7454		TIRE REPAIR	18.85	18.85	
						-----	-----	
						18.85	18.85	
56066	C6550	COMMUNITY TIRE & FAST LUBE		BI	10/07/16	10/26/16	403.05	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT	403.05	403.05	
			2 02-00-7454		TIRES/OIL CHANGE	403.05	403.05	
						-----	-----	
						403.05	403.05	
9372	C6563	CORNER FS		BI	09/30/16	10/26/16	63.24	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT	63.24	63.24	
			2 01-10-7454		OIL CHANGE/REPAIR	63.24	63.24	
						-----	-----	
						63.24	63.24	
9373	C6563	CORNER FS		BI	09/30/16	10/26/16	51.79	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT	51.79	51.79	
			2 01-10-7454		OIL CHANGE/SENSOR	51.79	51.79	
						-----	-----	
						51.79	51.79	
9374	C6563	CORNER FS		BI	09/30/16	10/26/16	54.24	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT	54.24	54.24	
			2 01-10-7454		OIL CHANGE	54.24	54.24	
						-----	-----	
						54.24	54.24	
9375	C6563	CORNER FS		BI	09/30/16	10/26/16	44.24	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT	44.24	44.24	
			2 01-10-7454		OIL CHANGE	44.24	44.24	
						-----	-----	
						44.24	44.24	
9408	C6563	CORNER FS		BI	10/12/16	10/26/16	90.59	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT	90.59	90.59	
			2 01-10-7454		REAR BRAKE PADS	90.59	90.59	
						-----	-----	
						90.59	90.59	

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INVOICE #	VEND #	NAME	REFERENCE	TR CODE	TR DATE	DATE DUE			AMOUNT
2806184-00	C6597	COUNTY MATERIALS CORPORATION		BI	09/27/16	10/26/16			820.00
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		820.00		
			2 01-20-7130		RISER/BASIN/COVER		820.00		
							820.00	820.00	
2807053-00	C6597	COUNTY MATERIALS CORPORATION		BI	09/27/16	10/26/16			150.00
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		150.00		
			2 01-20-7130		INLET BASE		150.00		
							150.00	150.00	
3057	C6589	COURTESY CLEANING CENTER		BI	09/30/16	10/26/16			393.60
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		393.60		
			2 01-10-7401		UNIFORM CLEANING		393.60		
							393.60	393.60	
10/16	X5783	CROWLEY, GARY		BI	10/11/16	10/26/16			500.00
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		500.00		
			2 01-60-7100		DIRECTOR STIPEND		500.00		
							500.00	500.00	
60384	D1930	DEDICATED DIESEL SERVICE REPAIR LLC		BI	10/10/16	10/26/16			26.50
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		26.50		
			2 02-00-7454		SAFETY INSPECTION		26.50		
							26.50	26.50	
893375	D1985	DELTA DENTAL OF ILLINOIS-RISK		BI	09/30/16	10/26/16			1115.66
		PRINTED CHECK # 68318 ON 10/12/16 PAID: 1115.66							
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			2 01-00-2050		DENTAL INSURANCE		1115.66		
			M 01-00-1010		MANUAL POSTING			1115.66	
							1115.66	1115.66	
3899	E2499	EMERGENCY VEHICLE TECHNOLOGIES		BI	09/20/16	10/26/16			469.90
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			469.90	

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3899	E2499	(CONTINUED)						
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			2 01-10-7454		SPOTLIGHT/INSTALL	469.90		
						-----	-----	
						469.90	469.90	
3923	E2499	EMERGENCY VEHICLE TECHNOLOGIES		BI	10/10/16	10/26/16	150.00	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		150.00	
			2 01-10-7454		DOCKING STATIONS	150.00		
						-----	-----	
						150.00	150.00	
26966	E1351	ENVIRONMENTAL SOLUTIONS & SERVICES, INC.		BI	10/01/16	10/26/16	1773.00	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		1773.00	
			2 01-10-7075		JANITORIAL/OCT	827.00		
			3 01-30-7075		JANITORIAL/OCT	624.00		
			4 11-10-7450		JANITORIAL/OCT	50.00		
			5 01-20-7075		JANITORIAL/OCT	272.00		
						-----	-----	
						1773.00	1773.00	
10/16	X7015	ESTES, STEVE		BI	09/16/16	10/26/16	350.00	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		350.00	
			2 11-10-7410		F-FOOTBALL REFUND	350.00		
						-----	-----	
						350.00	350.00	
10/16	E1950	EVANS, FROEHLICH, BETH & CHAMLEY		BI	10/12/16	10/26/16	12406.85	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		12406.85	
			2 01-10-7314		LEGAL FEES	450.00		
			3 01-30-7314		LEGAL FEES	5544.35		
			4 01-40-7314		LEGAL FEES	5850.00		
			5 03-00-7314		LEGAL FEES	562.50		
						-----	-----	
						12406.85	12406.85	
10/16	M6400	EXXON-MOBIL OIL COMPANY		BI	10/11/16	10/26/16	22.00	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		22.00	
			2 01-10-7451		GASOLINE	22.00		
						-----	-----	
						22.00	22.00	
847414	F4051	F.E. MORAN SECURITY SOLUTIONS		BI	09/15/16	10/26/16	159.00	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		159.00	

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847414	F4051	(CONTINUED)					
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			2 01-10-7075		ALARM MONITORING	159.00	

						159.00	159.00
853619	F4051	F.E. MORAN SECURITY SOLUTIONS		BI	09/15/16	10/26/16	232.00
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		232.00
			2 11-00-7391		ALARM SERVICE	46.40	
			3 01-20-7075		ALARM SERVICE	185.60	

						232.00	232.00
73203	F4075	FEHR GRAHAM ENGINEERING & ENVIRONMENTAL		BI	09/30/16	10/26/16	6688.75
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		6688.75
			2 05-00-7400		LOMBARD W-MAIN	6688.75	

						6688.75	6688.75
FOCS337143	H4310	FORD CITY/CHAMPAIGN		BI	09/20/16	10/26/16	135.79
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		135.79
			2 01-20-7211		VEHICLE REPAIR	135.79	

						135.79	135.79
FOCS337240	H4310	FORD CITY/CHAMPAIGN		BI	09/21/16	10/26/16	150.61
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		150.61
			2 01-20-7211		VEHICLE REPAIR	150.61	

						150.61	150.61
10/16	X6953	FREDRIKSON, KRISSY		BI	10/04/16	10/26/16	30.00
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		30.00
			2 11-10-7050		SOCCER OFFICIAL	30.00	

						30.00	30.00
10/16	F8900	FRONTIER		BI	09/30/16	10/26/16	1475.97
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			2 01-30-7391		#586-4456 10/16	245.44	
			3 01-45-7391		#586-4456 10/16	46.50	

						1475.97	1475.97

PRINTED CHECK # 68323 ON 10/12/16 PAID: 1475.97

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09160693	H1899	HASTY AWARDS, INC.		BI	09/14/16	10/26/16			1597.94
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		1597.94	1597.94	
			2 11-10-7210		SOCCER AWARDS		1597.94		
							-----	-----	
							1597.94	1597.94	
G029386	U2010	HD SUPPLY WATERWORKS, LTD.		BI	09/21/16	10/26/16			1582.44
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		1582.44	1582.44	
			2 03-00-7318		METERS		1582.44		
							-----	-----	
							1582.44	1582.44	
G042384	U2010	HD SUPPLY WATERWORKS, LTD.		BI	09/23/16	10/26/16			2741.82
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		2741.82	2741.82	
			2 03-00-7318		METERS		2741.82		
							-----	-----	
							2741.82	2741.82	
G161395	U2010	HD SUPPLY WATERWORKS, LTD.		BI	09/23/16	10/26/16			1850.00
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		1850.00	1850.00	
			2 02-00-7318		METERS		1850.00		
							-----	-----	
							1850.00	1850.00	
G185272	U2010	HD SUPPLY WATERWORKS, LTD.		BI	09/28/16	10/26/16			15.51
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		15.51	15.51	
			2 03-00-7318		METERS		15.51		
							-----	-----	
							15.51	15.51	
G200419+	U2010	HD SUPPLY WATERWORKS, LTD.		BI	10/03/16	10/26/16			2815.82
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		2815.82	2815.82	
			2 02-00-7318		METERS		1407.91		
			3 03-00-7318		METERS		1407.91		
							-----	-----	
							2815.82	2815.82	
G202625	U2010	HD SUPPLY WATERWORKS, LTD.		BI	09/29/16	10/26/16			557.50
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		557.50	557.50	
			2 02-00-7455		EXTENSION/LIDS		557.50		
							-----	-----	
							557.50	557.50	

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G202766	U2010	HD SUPPLY WATERWORKS, LTD.		BI	09/29/16	10/26/16	218.46	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		218.46	
			2 03-00-7318		METERS	218.46		
						-----	-----	
						218.46	218.46	
10/16	X7014	HOLMES, KIM		BI	09/15/16	10/26/16	30.00	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		30.00	
			2 11-10-7410		ZUMBA REFUND	30.00		
						-----	-----	
						30.00	30.00	
10/16	X6950	HOPE, BRITTANY		BI	10/04/16	10/26/16	90.00	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		90.00	
			2 11-10-7050		SOCCER OFFICIAL	90.00		
						-----	-----	
						90.00	90.00	
10/16	X7003	HOPE, JACOB		BI	10/04/16	10/26/16	120.00	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		120.00	
			2 11-10-7050		SOCCER OFFICIAL	120.00		
						-----	-----	
						120.00	120.00	
10/16	X6959	HOWARD, LAURIE		BI	10/11/16	10/26/16	55.00	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		55.00	
			2 11-10-7410		F-FOOTBALL REFUND	55.00		
						-----	-----	
						55.00	55.00	
85858	I2440	ILLINI F. S. INC		BI	09/14/16	10/26/16	498.24	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		498.24	
			2 01-10-7451		GASOLINE	426.27		
			3 01-30-7451		GASOLINE	26.75		
			4 02-00-7451		GASOLINE	22.61		
			5 03-00-7451		GASOLINE	22.61		
						-----	-----	
						498.24	498.24	
85913	I2440	ILLINI F. S. INC		BI	09/21/16	10/26/16	286.21	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		286.21	

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85913	I2440	(CONTINUED)					
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			2 02-00-7451		GASOLINE	81.56	
			3 03-00-7451		GASOLINE	81.57	
			4 11-00-7451		GASOLINE	69.46	
			5 12-00-7451		GASOLINE	53.62	

						286.21	286.21
86051	I2440	ILLINI F. S. INC		BI	09/29/16	10/26/16	403.02
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		403.02
			2 01-10-7451		GASOLINE	403.02	

						403.02	403.02
86206	I2440	ILLINI F. S. INC		BI	10/11/16	10/26/16	591.30
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		591.30
			2 02-00-7451		GASOLINE	155.20	
			3 03-00-7451		GASOLINE	155.20	
			4 11-00-7451		GASOLINE	1.85	
			5 01-10-7451		GASOLINE	172.90	
			6 12-00-7451		GASOLINE	106.15	

						591.30	591.30
94963706	I2014	ILLINOIS BRICK COMPANY		BI	09/14/16	10/26/16	203.16
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		203.16
			2 01-20-7361		LIMESTONE	203.16	

						203.16	203.16
0028035-IN	I2570	ILLINOIS MUNICIPAL LEAGUE		BI	09/26/16	10/26/16	35.00
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		35.00
			2 01-45-7355		EMPLOYMENT AD	35.00	

						35.00	35.00
26406	I2610	ILLINOIS PORTABLE TOILETS		BI	10/01/16	10/26/16	144.00
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		144.00
			2 11-00-7130		PORTABLE TOILET	144.00	

						144.00	144.00
26407	I2610	ILLINOIS PORTABLE TOILETS		BI	10/01/16	10/26/16	61.00
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		61.00

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26407	I2610	(CONTINUED)	SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			2 11-00-7130		PORTABLE TOILET	61.00	

						61.00	61.00
26408	I2610	ILLINOIS PORTABLE TOILETS		BI	10/01/16	10/26/16	114.00
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT	114.00	114.00
			2 11-00-7130		PORTABLE TOILETS	114.00	

						114.00	114.00
660617	I3050	INTERSTATE BATTERY OF CHAMPAIGN/URBANA		BI	09/23/16	10/26/16	219.90
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT	219.90	219.90
			2 01-20-7211		BATTERY	219.90	

						219.90	219.90
660655	I3050	INTERSTATE BATTERY OF CHAMPAIGN/URBANA		BI	10/05/16	10/26/16	106.95
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT	106.95	106.95
			2 03-00-7211		GENERATOR BATTERY	106.95	

						106.95	106.95
660878	I3050	INTERSTATE BATTERY OF CHAMPAIGN/URBANA		BI	10/04/16	10/26/16	331.90
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT	331.90	331.90
			2 03-00-7211		GENERATOR BATTERY	331.90	

						331.90	331.90
10/16	X7008	JACOBS, KELSEY		BI	10/04/16	10/26/16	170.00
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT	170.00	170.00
			2 11-10-7050		SOCCER OFFICIAL	170.00	

						170.00	170.00
10/16	J1077	JOHN DEERE FINANCIAL		BI	10/01/16	10/26/16	293.74
		PRINTED CHECK # 68319 ON 10/12/16 PAID:			293.74		
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			2 01-20-7361		FENCING SUPPLY	23.76	
			3 01-20-7401		BOOTS/WYGANT	129.99	
			4 01-20-7401		BOOTS/PRYOR	139.99	
			M 01-00-1010		MANUAL POSTING		293.74

						293.74	293.74

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10/16	X7004	JOHNSON, CONNOR		BI	10/04/16	10/26/16	40.00	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		40.00	
			2	11-10-7050	SOCCER OFFICIAL	40.00		
						-----	-----	
						40.00	40.00	
4-262460028	J1030	JX ENTERPRISES, INC.		BI	09/02/16	10/26/16	25.96	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		25.96	
			2	01-20-7211	LIGHT	25.96		
						-----	-----	
						25.96	25.96	
160923258	K1001	K & K COATING CO.		BI	09/23/16	10/26/16	2256.70	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		2256.70	
			2	37-00-7120	PAINTING GRATING	2256.70		
						-----	-----	
						2256.70	2256.70	
10/16	X7011	KESSLER, CLAYTON		BI	10/04/16	10/26/16	220.00	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		220.00	
			2	11-10-7050	SOCCER OFFICIAL	220.00		
						-----	-----	
						220.00	220.00	
10/16	X7005	KESSLER, GRAHAM		BI	10/04/16	10/26/16	20.00	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		20.00	
			2	11-10-7050	SOCCER OFFICIAL	20.00		
						-----	-----	
						20.00	20.00	
10/16	K4050	KIRCHNER BUILDING CENTERS		BI	09/30/16	10/26/16	482.10	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		482.10	
			2	01-20-7130	DRAINAGE MATERIAL	118.27		
			3	01-20-7361	STREET/SIDEWALK	124.86		
			4	01-40-7212	EQUIPMENT/TOOLS	29.16		
			5	01-20-7375	SHOP SUPPLIES	209.81		
						-----	-----	
						482.10	482.10	
185936	K5000	KURLAND STEEL COMPANY		BI	09/14/16	10/26/16	46.01	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		46.01	

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185936	K5000	(CONTINUED)					
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			2 01-10-7075		TUBING	46.01	
						-----	-----
						46.01	46.01
54322	L1110	LAZERS EDGE					
				BI	09/30/16	10/26/16	239.00
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		239.00
			2 02-00-7322		TONER CARTRIDGES	79.67	
			3 01-30-7322		TONER CARTRIDGES	79.66	
			4 03-00-7322		TONER CARTRIDGES	79.67	
						-----	-----
						239.00	239.00
206335	L4055	LINGREEN EQUIPMENT CO.					
				BI	09/26/16	10/26/16	9.79
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		9.79
			2 02-00-7211		HOSE REPAIR	9.79	
						-----	-----
						9.79	9.79
10/16	X6984	LIVINGSTON, MADISYN					
				BI	10/04/16	10/26/16	60.00
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		60.00
			2 11-10-7050		SOCCER OFFICIAL	60.00	
						-----	-----
						60.00	60.00
10/16	X6947	LOUIS, MADISON					
				BI	10/04/16	10/26/16	40.00
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		40.00
			2 11-10-7050		SOCCER OFFICIAL	40.00	
						-----	-----
						40.00	40.00
998064	L6500	LOWE'S COMPANIES, INC.					
				BI	09/30/16	10/26/16	647.56
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		647.56
			2 03-00-7201		DEHUMIDIFIER	577.52	
			3 01-20-7375		HANGER/CHARCOAL	70.04	
						-----	-----
						647.56	647.56
10/16	M1050	MAHOMET ACE HARDWARE					
				BI	09/30/16	10/26/16	744.40
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		744.40
			2 01-10-7501		DRILL BIT/BOLT	13.45	
			3 02-00-7375		SHOP SUPPLIES	185.77	

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10/16	M1050	(CONTINUED)					
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			4 03-00-7375		SHOP SUPPLIES	185.78	
			5 01-20-7375		SHOP SUPPLIES	281.05	
			6 12-00-7201		EQUIPMENT/MATERIA	78.35	
						744.40	744.40
2792	M1200	MAHOMET AREA CHAMBER OF COMMERCE		BI	09/19/16	10/26/16	100.00
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		100.00
			2 01-30-7115		GOLF OUTING	100.00	
						100.00	100.00
10/16	M1600	MAHOMET IGA		BI	10/01/16	10/26/16	7.27
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		7.27
			2 03-00-7312		DISTILLED WATER	7.27	
						7.27	7.27
62297739	M1019	MAHOMET LANDSCAPES		BI	09/26/16	10/26/16	820.00
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		820.00
			2 01-20-7385		VILLAGE ASH TREE	820.00	
						820.00	820.00
62297771	M1019	MAHOMET LANDSCAPES		BI	09/26/16	10/26/16	975.00
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		975.00
			2 01-20-7385		101 TURNER/TREES	975.00	
						975.00	975.00
62297772	M1019	MAHOMET LANDSCAPES		BI	09/26/16	10/26/16	315.00
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		315.00
			2 12-00-7610		TAYLOR FIELD/TREE	315.00	LIGHTS
						315.00	315.00
62297773	M1019	MAHOMET LANDSCAPES		BI	09/26/16	10/26/16	1400.00
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		1400.00
			2 01-20-7130		S. MAHOMET ROAD	1400.00	
						1400.00	1400.00

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62297774	M1019	MAHOMET LANDSCAPES		BI	09/26/16	10/26/16	975.00	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		975.00	
			2 01-20-7130		DRAINAGE DITCH	975.00		
						-----	-----	
						975.00	975.00	
62297776	M1019	MAHOMET LANDSCAPES		BI	09/26/16	10/26/16	1293.75	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		1293.75	
			2 01-20-7130		DRAINAGE/DUNBAR	1293.75		
						-----	-----	
						1293.75	1293.75	
62297777	M1019	MAHOMET LANDSCAPES		BI	09/26/16	10/26/16	225.00	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		225.00	
			2 01-20-7361		BEAVER LAKE DR.	112.50		
			3 01-20-7361		HIGHLAND DRIVE	112.50		
						-----	-----	
						225.00	225.00	
62297778	M1019	MAHOMET LANDSCAPES		BI	09/26/16	10/26/16	562.50	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		562.50	
			2 05-00-7400		YARD RESTORATION	562.50		
						-----	-----	
						562.50	562.50	
62297779	M1019	MAHOMET LANDSCAPES		BI	09/26/16	10/26/16	1100.00	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		1100.00	
			2 01-20-7385		305 DUNBAR/TREE	1100.00		
						-----	-----	
						1100.00	1100.00	
62297780	M1019	MAHOMET LANDSCAPES		BI	09/26/16	10/26/16	975.00	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		975.00	
			2 01-20-7385		512 DUNBAR/TREE	975.00		
						-----	-----	
						975.00	975.00	
62297781	M1019	MAHOMET LANDSCAPES		BI	09/26/16	10/26/16	1972.15	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		1972.15	
			2 01-20-7130		MAIN/DIVISION	1972.15		
						-----	-----	
						1972.15	1972.15	

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62297782	M1019	MAHOMET LANDSCAPES		BI	09/26/16	10/26/16			440.00
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			440.00	
			2 01-20-7380		DUMPSTER		440.00		
							440.00	440.00	
62297783	M1019	MAHOMET LANDSCAPES		BI	09/26/16	10/26/16			440.00
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			440.00	
			2 01-20-7380		DUMPSTER		440.00		
							440.00	440.00	
62297784	M1019	MAHOMET LANDSCAPES		BI	09/26/16	10/26/16			440.00
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			440.00	
			2 01-20-7380		DUMPSTER		440.00		
							440.00	440.00	
62297785	M1019	MAHOMET LANDSCAPES		BI	09/26/16	10/26/16			440.00
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			440.00	
			2 01-20-7380		DUMPSTER		440.00		
							440.00	440.00	
8981	M1032	MAHOMET SMALL ENGINE		BI	09/07/16	10/26/16			38.76
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			38.76	
			2 01-20-7211		WHEELS		38.76		
							38.76	38.76	
ADMIN 10/16	M1016	MAHOMET WATER/SEWER		BI	09/30/16	10/26/16			50.32
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			50.32	
			2 01-30-7391		WATER/SEWER		50.32		
							50.32	50.32	
BRKRM 10/16	M1016	MAHOMET WATER/SEWER		BI	09/30/16	10/26/16			10.00
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			10.00	
			2 03-00-7501		WATER/SEWER		10.00		
							10.00	10.00	

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DOWELL 10/16	M1016	MAHOMET WATER/SEWER		BI	09/30/16	10/26/16			5.00
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			5.00	
			2	12-00-7391	WATER/SEWER		5.00		
							-----	-----	
							5.00	5.00	
ELM ST. 10/16	M1016	MAHOMET WATER/SEWER		BI	09/30/16	10/26/16			61.84
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			61.84	
			2	01-45-7391	WATER/SEWER		61.84		
							-----	-----	
							61.84	61.84	
MCDUGAL 10/16	M1016	MAHOMET WATER/SEWER		BI	09/30/16	10/26/16			15.76
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			15.76	
			2	12-00-7391	WATER/SEWER		15.76		
							-----	-----	
							15.76	15.76	
MCDUGAL R.R.	M1016	MAHOMET WATER/SEWER		BI	09/30/16	10/26/16			24.40
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			24.40	
			2	12-00-7391	WATER/SEWER		24.40		
							-----	-----	
							24.40	24.40	
POLICE 10/16	M1016	MAHOMET WATER/SEWER		BI	09/30/16	10/26/16			41.68
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			41.68	
			2	01-10-7391	WATER/SEWER		41.68		
							-----	-----	
							41.68	41.68	
SANGAMON 10/16	M1016	MAHOMET WATER/SEWER		BI	09/30/16	10/26/16			11.44
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			11.44	
			2	01-60-7391	WATER/SEWER		11.44		
							-----	-----	
							11.44	11.44	
221960	M1930	MARTIN EQUIPMENT, INC.		BI	08/19/16	10/26/16			33.33
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			33.33	
			2	01-20-7211	FILTER		33.33		
							-----	-----	
							33.33	33.33	

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229252	M1930	MARTIN EQUIPMENT, INC.		BI	09/27/16	10/26/16			1298.29
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			1298.29	
			2	01-20-7211	MAINTENANCE		1298.29		
							-----	-----	
							1298.29	1298.29	
78523560	M1080	MCMASTER-CARR		BI	09/08/16	10/26/16			56.33
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			56.33	
			2	12-00-7201	TOILET REPAIR		56.33		
							-----	-----	
							56.33	56.33	
61522	M1081	MCS OFFICE TECHNOLOGIES		BI	09/30/16	10/26/16			35.00
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			35.00	
			2	01-10-7330	MICROSOFT OFFICE		35.00		
							-----	-----	
							35.00	35.00	
LOW 10/16	M2950	MEDIACOM LLC		BI	09/12/16	10/26/16			336.56
		PRINTED CHECK # 68320 ON 10/12/16 PAID:			336.56				
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			2	01-20-7391	PHONE/INTERNET		168.28		
			3	11-00-7391	PHONE/INTERNET		168.28		
			M	01-00-1010	MANUAL POSTING			336.56	
							-----	-----	
							336.56	336.56	
52219	M3300	MENARDS		BI	09/14/16	10/26/16			12.56
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			12.56	
			2	01-10-7075	DOWNSPOUT		12.56		
							-----	-----	
							12.56	12.56	
52880	M3300	MENARDS		BI	09/20/16	10/26/16			16.55
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			16.55	
			2	01-20-7375	DOWNSPOUT/KIT		16.55		
							-----	-----	
							16.55	16.55	
1222	M4101	MID AMERICA SAND & GRAVEL COMPANY		BI	09/30/16	10/26/16			74.30
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			74.30	

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1222	M4101	(CONTINUED)						
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			2 01-20-7130		DRAINAGE	74.30		
						74.30	74.30	
64430-2	M4134	MIDWEST CONSTRUCTION RENTALS #1		BI	09/27/16	10/26/16	243.48	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		243.48	
			2 01-20-7232		EQUIPMENT RENTAL	243.48		
						243.48	243.48	
64452-2	M4134	MIDWEST CONSTRUCTION RENTALS #1		BI	09/27/16	10/26/16	265.00	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		265.00	
			2 01-20-7232		EQUIPMENT RENTAL	265.00		
						265.00	265.00	
10/16	X7017	MOSER, ALLI		BI	10/03/16	10/26/16	55.00	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		55.00	
			2 11-10-7410		F-FOOTBALL REFUND	55.00		
						55.00	55.00	
20444	M9001	MTK TECHNOLOGIES, INC.		BI	09/30/16	10/26/16	900.00	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		900.00	
			2 01-30-7130		MANAGED SERVICE	300.00		
			3 01-20-7120		MANAGED SERVICE	50.00		
			4 01-40-7130		MANAGED SERVICE	200.00		
			5 01-45-7130		MANAGED SERVICE	50.00		
			6 02-00-7120		MANAGED SERVICE	50.00		
			7 03-00-7120		MANAGED SERVICE	100.00		
			8 11-00-7120		MANAGED SERVICE	75.00		
			9 12-00-7120		MANAGED SERVICE	75.00		
						900.00	900.00	
10/16	M1100	NAPA AUTO PARTS/MAHOMET		BI	09/30/16	10/26/16	230.44	
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		230.44	
			2 03-00-7211		VEHICLE REPAIR	86.84		
			3 02-00-7211		VEHICLE REPAIR	130.52		
			4 02-00-7454		VEHICLE REPAIR	13.08		
						230.44	230.44	

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4996	N1080	NATIONAL WASH AUTHORITY		BI	09/15/16	10/26/16			5200.00
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			5200.00	
			2	02-00-7456	CLEAN WATER TOWER		5200.00		
							5200.00	5200.00	
1327709	N2100	NEWS GAZETTE		BI	09/15/16	10/26/16			135.52
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			135.52	
			2	01-40-7350	602-606 E. MAIN S		135.52		
							135.52	135.52	
1329920	N2100	NEWS GAZETTE		BI	09/30/16	10/26/16			280.04
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			280.04	
			2	05-00-7400	LOMBARD W-MAIN AD		280.04		
							280.04	280.04	
151029	01030	OBERLANDER ELECTRIC		BI	09/30/16	10/26/16			188.32
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			188.32	
			2	02-00-7211	WIRE UP PUMP		188.32		
							188.32	188.32	
10/16	X7018	ONKEN, DIANA		BI	09/30/16	10/26/16			65.00
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			65.00	
			2	11-10-7410	B-BALL REFUND		65.00		
							65.00	65.00	
843495	P1004	PDC LABORATORIES, INC.		BI	09/15/16	10/26/16			103.50
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			103.50	
			2	02-00-7315	LAB FEES		103.50		
							103.50	103.50	
844888	P1004	PDC LABORATORIES, INC.		BI	09/30/16	10/26/16			280.75
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			280.75	
			2	02-00-7315	LAB FEES		280.75		
							280.75	280.75	

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887649720	P5126	PRAIRIE MATERIAL SALES, INC.		BI	09/19/16	10/26/16			373.80
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			373.80	
			2	16-00-7562	EXPANSION JOINT		373.80		
							-----	-----	
							373.80	373.80	
887653214	P5126	PRAIRIE MATERIAL SALES, INC.		BI	09/21/16	10/26/16			253.69
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			253.69	
			2	01-10-7075	CONCRETE		253.69		
							-----	-----	
							253.69	253.69	
42305	P5198	PROGRESSIVE CHEMICAL & LIGHTING INC.		BI	09/19/16	10/26/16			136.60
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			136.60	
			2	01-20-7361	NO OUTLET SIGNS		136.60		
							-----	-----	
							136.60	136.60	
42306	P5198	PROGRESSIVE CHEMICAL & LIGHTING INC.		BI	09/19/16	10/26/16			1480.21
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			1480.21	
			2	01-20-7361	SPEED LIMIT SIGNS		1480.21		
							-----	-----	
							1480.21	1480.21	
42310	P5198	PROGRESSIVE CHEMICAL & LIGHTING INC.		BI	09/19/16	10/26/16			481.76
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			481.76	
			2	01-20-7100	CITRA PUNCH		481.76		
							-----	-----	
							481.76	481.76	
42347	P5198	PROGRESSIVE CHEMICAL & LIGHTING INC.		BI	09/26/16	10/26/16			228.98
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			228.98	
			2	01-20-7375	LEATHER GLOVES		228.98		
							-----	-----	
							228.98	228.98	
42382	P5198	PROGRESSIVE CHEMICAL & LIGHTING INC.		BI	09/19/16	10/26/16			103.79
			SEQ G/L ACCT		DESCRIPTION		DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT			103.79	
			2	01-20-7501	RAINWEAR		103.79		
							-----	-----	
							103.79	103.79	

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INVOICE #	VEND #	NAME	REFERENCE	TR CODE	TR DATE	DATE DUE	AMOUNT
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10/16	P6000	PRUDENTIAL LIFE INS CO		BI	09/30/16	10/26/16	295.12
		PRINTED CHECK # 68321	ON 10/12/16	PAID:	295.12		

SEQ	G/L ACCT	DESCRIPTION	DEBIT	CREDIT	PROJECT #
2	01-10-7071	LIFE INSURANCE	86.91		
3	01-20-7071	LIFE INSURANCE	58.95		
4	01-30-7071	LIFE INSURANCE	39.11		
5	01-40-7071	LIFE INSURANCE	24.00		
6	01-45-7071	LIFE INSURANCE	2.46		
7	02-00-7071	LIFE INSURANCE	24.38		
8	03-00-7071	LIFE INSURANCE	31.52		
9	11-00-7071	LIFE INSURANCE	8.66		
10	12-00-7071	LIFE INSURANCE	19.13		
M	01-00-1010	MANUAL POSTING		295.12	
			-----	-----	
			295.12	295.12	

10/16	X5859	REED, JOHN		BI	10/04/16	10/26/16	200.00
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SEQ	G/L ACCT	DESCRIPTION	DEBIT	CREDIT	PROJECT #
1		INVOICE AMOUNT		200.00	
2	11-10-7050	SOCCER OFFICIAL	200.00		
			-----	-----	
			200.00	200.00	

10/16	R2010	REIFSTECK, MARK		BI	10/11/16	10/26/16	250.00
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SEQ	G/L ACCT	DESCRIPTION	DEBIT	CREDIT	PROJECT #
1		INVOICE AMOUNT		250.00	
2	01-60-7100	ESDA STIPEND	250.00		
			-----	-----	
			250.00	250.00	

10/16	X6884	RIMOVSKY, GABRIEL		BI	10/04/16	10/26/16	360.00
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SEQ	G/L ACCT	DESCRIPTION	DEBIT	CREDIT	PROJECT #
1		INVOICE AMOUNT		360.00	
2	11-10-7050	SOCCER OFFICIAL	360.00		
			-----	-----	
			360.00	360.00	

10/16	X6413	RIMOVSKY, JAMIE		BI	10/04/16	10/26/16	160.00
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SEQ	G/L ACCT	DESCRIPTION	DEBIT	CREDIT	PROJECT #
1		INVOICE AMOUNT		160.00	
2	11-10-7050	SOCCER OFFICIAL	160.00		
			-----	-----	
			160.00	160.00	

10/16	X6722	RIMOVSKY, RACHEL		BI	10/04/16	10/26/16	40.00
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SEQ	G/L ACCT	DESCRIPTION	DEBIT	CREDIT	PROJECT #
1		INVOICE AMOUNT		40.00	
2	11-10-7050	SOCCER OFFICIAL	40.00		
			-----	-----	
			40.00	40.00	

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INVOICE #	VEND #	NAME	REFERENCE	TR CODE	TR DATE	DATE DUE	AMOUNT
PAYMENT #1	R3500	ROCK VALLEY FENCE		BI	09/27/16	10/26/16	34503.89
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		34503.89 TAYLOR
			2 12-00-7470		TAYLOR FENCING	34503.89	

						34503.89	34503.89
10/16	S1005	S K FENCE		BI	09/16/16	10/26/16	35.00
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		35.00
			2 01-00-4500		PERMIT REFUND	35.00	

						35.00	35.00
377032	S1050	S.J. SMITH WELDING SUPPLY		BI	09/16/16	10/26/16	9.00
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		9.00
			2 01-20-7375		ARGON MIX	9.00	

						9.00	9.00
S1118648.001	S2104	SCHULTE SUPPLY, INC.		BI	09/23/16	10/26/16	117.20
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		117.20
			2 02-00-7201		WRENCH	117.20	

						117.20	117.20
10/16	X7009	SCHWAIGER, HANNAH		BI	10/04/16	10/26/16	30.00
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		30.00
			2 11-10-7050		SOCCER OFFICIAL	30.00	

						30.00	30.00
10/16	S6970	STAPLES CREDIT PLAN		BI	10/05/16	10/26/16	214.90
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		214.90
			2 01-30-7501		SPLENDA/KLEENEX	40.95	
			3 03-00-7322		TONER CARTRIDGES	51.98	
			4 11-00-7322		TONER CARTRIDGES	44.99	
			5 01-30-7322		POST-IT/PAPER X 2	76.98	

						214.90	214.90
1003-403191	T3000	TEPPER ELECTRIC		BI	09/29/16	10/26/16	181.20
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT PROJECT #
			1		INVOICE AMOUNT		181.20

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INVOICE #	VEND #	NAME	REFERENCE	TR CODE	TR DATE	DATE DUE	AMOUNT	
1003-403191	T3000	(CONTINUED)						
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			2 01-10-7075		COOL LED/LIGHT	181.20		
						181.20	181.20	
10/16	X7006	TIETZ, JORDYN		BI	10/04/16	10/26/16		100.00
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT	100.00	100.00	
			2 11-10-7050		SOCCER OFFICIAL	100.00		
						100.00	100.00	
1103	T6830	TOMAHNOUS FARM		BI	09/20/16	10/26/16		604.50
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT	604.50	604.50	
			2 01-20-7313		LEAF TIPPING FEE	604.50		
						604.50	604.50	
Y8V675386	U4501	UPS		BI	09/17/16	10/26/16		7.07
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT	7.07	7.07	
			2 02-00-7315		SHIPPING FEES	7.07		
						7.07	7.07	
067611	U2050	USA BLUE BOOK		BI	09/22/16	10/26/16		170.74
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT	170.74	170.74	
			2 02-00-7211		2" HOSE	170.74		
						170.74	170.74	
069975	U2050	USA BLUE BOOK		BI	09/26/16	10/26/16		136.58
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT	136.58	136.58	
			2 03-00-7211		HOSE BANDING	136.58		
						136.58	136.58	
9772948722	V1080	VERIZON WIRELESS		BI	10/01/16	10/26/16		888.84
			SEQ G/L ACCT		DESCRIPTION	DEBIT	CREDIT	PROJECT #
			1		INVOICE AMOUNT		888.84	
			2 02-00-7391		#278-1526 10/16	19.00		
			3 03-00-7391		#278-1526 10/16	19.01		
			4 01-40-7391		#372-1937 10/16	62.62		
			5 01-20-7391		#552-2319 10/16	45.25		
			6 02-00-7391		#621-0583 10/16	.59		

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INVOICE #	VEND #	NAME	REFERENCE	TR CODE	TR DATE	DATE DUE	AMOUNT
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9772948722 V1080 (CONTINUED)

SEQ	G/L ACCT	DESCRIPTION	DEBIT	CREDIT	PROJECT #
7	03-00-7391	#621-0583 10/16	.60		
8	01-10-7391	#621-1106 10/16	2.94		
9	12-00-7391	#621-1758 10/16	62.62		
10	01-20-7391	#621-2595 10/16	50.09		
11	01-30-7391	#621-2602 10/16	60.63		
12	01-60-7391	#621-2614 10/16	1.13		
13	02-00-7391	#621-4503 10/16	25.04		
14	03-00-7391	#621-4503 10/16	25.05		
15	01-10-7391	#621-4902 10/16	6.39		
16	02-00-7391	#621-7016 10/16	18.47		
17	03-00-7391	#621-7016 10/16	18.47		
18	01-10-7391	#621-7298 10/16	3.25		
19	02-00-7391	#621-7473 10/16	18.47		
20	03-00-7391	#621-7473 10/16	18.47		
21	01-10-7391	#621-8178 10/16	1.13		
22	11-00-7391	#621-8790 10/16	62.62		
23	01-30-7391	#621-9094 10/16	62.62		
24	01-40-7391	#621-9186 10/16	72.62		
25	01-10-7391	#649-1464 10/16	50.09		
26	01-60-7391	#649-7683 10/16	19.76		
27	11-00-7391	#649-8495 10/16	1.13		
28	01-20-7391	#649-9150 10/16	40.70		
29	01-10-7391	#621-0407 10/16	3.29		
30	01-10-7391	#621-8690 10/16	116.79		
			888.84	888.84	

10/16 V1002 VSP

PRINTED CHECK # 68322 ON 10/12/16 PAID: BI 09/30/16 10/26/16 381.66 381.66

SEQ	G/L ACCT	DESCRIPTION	DEBIT	CREDIT	PROJECT #
2	01-00-2050	VISION INSURANCE	381.66		
M	01-00-1010	MANUAL POSTING		381.66	
			381.66	381.66	

0602645 W1600 WATER PRODUCTS CO. OF ILLINOIS, INC.

BI 09/23/16 10/26/16 246.36

SEQ	G/L ACCT	DESCRIPTION	DEBIT	CREDIT	PROJECT #
1		INVOICE AMOUNT		246.36	
2	02-00-7455	COUPLINGS	246.36		
			246.36	246.36	

10/16 W2400 WEINMANN'S CULLIGAN

BI 09/25/16 10/26/16 17.85

SEQ	G/L ACCT	DESCRIPTION	DEBIT	CREDIT	PROJECT #
1		INVOICE AMOUNT		17.85	
2	01-10-7321	BOTTLED WATER	17.85		
			17.85	17.85	

16-0809 W999 WHITSITT & ASSOCIATES, INC.

BI 09/26/16 10/26/16 1400.00

SEQ	G/L ACCT	DESCRIPTION	DEBIT	CREDIT	PROJECT #
1		INVOICE AMOUNT		1400.00	

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INVOICE #	VEND #	NAME	REFERENCE	TR CODE	TR DATE	DATE DUE	AMOUNT
16-0809	W999	(CONTINUED)					
			SEQ G/L ACCT		DESCRIPTION		
			2 01-30-7501		APPRAISAL FEE		
						DEBIT	CREDIT
						1400.00	
						-----	-----
						1400.00	1400.00
10/16	X6416	WONDERLICH, MICHAEL					
				BI	10/04/16	10/26/16	60.00
			SEQ G/L ACCT		DESCRIPTION		
			1		INVOICE AMOUNT		
			2 11-10-7050		SOCCER OFFICIAL		
						DEBIT	CREDIT
						60.00	60.00
						-----	-----
						60.00	60.00
						-----	-----
						.00	.00

TOTAL NUMBER OF TRANSACTIONS: 164
TOTAL AMOUNT DUE 229410.79
TOTAL DEBITS 229410.79
TOTAL CREDITS 229410.79
TOTAL OPEN INVOICE AMOUNT ... 202036.87
TOTAL MANUAL CHECK AMOUNT00
TOTAL PRINTED CHECK AMOUNT .. 27373.92



MEMORANDUM
TO THE
BOARD OF TRUSTEES



ITEM: Annual Treasurer's Report	DEPARTMENT: Finance
AGENDA SECTION: Finance	AMOUNT:
ATTACHMENTS: () ORDINANCE (x) RESOLUTION (x) OTHER SUPPORTING DOCUMENTS	DATE: 10/18/2016

INTRODUCTION: The purpose of this memorandum is to seek a recommendation to approve the Annual Treasurer's Report, publish this report in the Mahomet Citizen and place on file with required County departments.

BACKGROUND: The Treasurer in all municipalities is required each year to prepare a statement of receipts and disbursements. This statement is known as the "Annual Treasurer's Report".

The report must contain the following information:

1. List all monies received by source and amount.
2. List all vendors receiving more than \$2,500 by name and amount.
3. Combine all vendors under \$2,500.00 and report as "All Other Disbursements Less than \$2,500.00".
4. The list of names and compensation received by all elected/appointed officials and employees grouped into the following ranges:
 - A. Under \$25,000;
 - B. \$25,000 to \$49,999.99
 - C. \$50,000 to \$74,999.99
 - D. \$75,000 to \$99,999.99
 - E. \$100,000.00 to \$124,999.99; or
 - F. \$125,000.00 and over.
5. A summary statement of conditions for all funds and account groups.

PUBLISHING AND FILING REQUIREMENTS: The report must be prepared by the Treasurer and filed with the Village Clerk by October 31, 2016. This report must be published in the local newspaper of the municipality.

The Treasurer must also file a copy of the report with the County Clerk and County Treasurer from whom property taxes are received. This report should be accompanied by an affidavit from the Village Clerk stating that this is a true and correct copy of the annual report. The

affidavit should also include the date of the filing with the Village Clerk, the name of the newspaper in which it was published, and the date it was published.

VIOLATION: If this report is not filed or published properly, the County Clerk or County Treasurer must withhold property taxes until compliance is achieved.

DISCUSSION OF ALTERNATIVES:

ALTERNATIVES:

1. Recommend the approval of the Annual Treasurer's Report.
2. Do not recommend the approval of the Annual Treasurer's report and provide further direction

DISCUSSION OF ALTERNATIVES:

Alternative 1 recommends approval of the Annual Treasurer's Report.

ADVANTAGES:

- Consistent with statutory requirements
- Allows Village to receive real estate taxes as collected

DISADVANTAGES:

- Cost incurred to advertise as required by statute.

Alternative 2 does not approve the Annual Treasurer's Report and requires further Board direction.

ADVANTAGES:

- There are none

DISADVANTAGES:

- No real estate taxes received until compliance
- In violation of statutory requirements

PRIOR BOARD ACTION: N/A

COMMUNITY INPUT: N/A

BUDGET IMPACT: Other than advertising which costs approximately \$300.00, there is no direct cost for approving the Annual Treasurer's Report. If the report is not approved, the budget impact is substantial due to the Village not receiving real estate tax revenue.

STAFF IMPACT: Staff has prepared the report according to the State regulations.

SUMMARY: The Annual Treasurer’s Report is required to be filed within 6 months after the end of each fiscal year, the treasurer of each municipality having a population of less than 500,000, as determined by the last preceding federal census, shall annually prepare and file with the clerk of the municipality an account of moneys received and expenditures incurred during the preceding fiscal year. This report is to be published in a local newspaper and filed with County Clerk and County Treasurer in order to receive real estate tax payments.

RECOMMENDED ACTION: Staff recommends approval of the Annual Treasurer’s Report as submitted.

DEPARTMENT HEAD APPROVAL: <i>/S/Jeanne Schacht</i>	VILLAGE ADMINISTRATOR:
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RESOLUTION 16-10-__

A RESOLUTION
ACCEPTING THE ANNUAL TREASURER'S REPORT FOR FISCAL YEAR ENDED
APRIL 30, 2016

**NOW THEREFORE BE IT RESOLVED BY THE VILLAGE BOARD OF TRUSTEES
OF THE VILLAGE OF MAHOMET, ILLINOIS, that:**

Section 1. The Annual Treasurer's Report, required pursuant to 65 ILCS 5/3.1-35-65 through 5/3. 1-35-80, a copy of which is attached hereto and made a part hereof, is hereby approved.

Section 2: The Village Treasurer is hereby directed to file said report with the Village Clerk prior to October 31, 2016.

Section 3: The Village Clerk is hereby directed to certify said report as true and correct and cause its publication in the local newspaper one time prior to October 31, 2016.

Section 4: The Village Treasurer is hereby directed to place said report and Village Clerk's affidavit identified in Section 3 above on file with the Champaign County Clerk and the Champaign County Treasurer prior to October 31, 2016.

PRESENTED this 25th day of October 2016.

PASSED this 25th day of October 2016.

APPROVED this 25th day of October 2016.

VILLAGE PRESIDENT
VILLAGE OF MAHOMET

ATTEST:

(SEAL)

VILLAGE CLERK
VILLAGE OF MAHOMET

VILLAGE OF MAHOMET
ANNUAL TREASURER'S REPORT
FOR PERIOD ENDING 04/16

REVENUE SUMMARY: CITY COURT \$18,065.00 –DEVELOPER PAYMENTS \$14,665.00 -EDP-REIMBURSEMENT \$177,409.57, ILLINOIS SALES TAX \$627,464.60 - INCOME TAX \$774,995.87 - INTEREST INCOME \$14,651.26 – INVESTMENT INCOME \$11,689.71 - LIQUOR LICENSE FEE \$27,810.00 – MISC. INCOME/REIMBURSEMENTS \$38,051.78 - MOTEL TAX \$1,572.92 – MOTOR FUEL TAX \$197,384.31 -PARK/RECREATION \$181,593.32 – PERMITS,LICENSE, FEE, FINES, RENT \$325,088.96 - REAL ESTATE TAX \$3,117,667.89 – REPLACEMENT TAX \$6,143.53 – SIMPLIFIED TELECOMMUNICATIONS TAX - \$168,192.14 – UTILITY TAX \$360,223.65 – USE TAX \$167,030.78 – VEHICLE SALES - \$5,217.00 – W/S APPLICATIONS,EXTENSIONS, CONNECTIONS, \$164,705.00 - W/S BILLING – \$2,081,547.33 - TOTAL REVENUES: \$8,481,169.62.

COMPENSATION SUMMARY: UNDER \$25,000.00 HUBBLE, JACK - FREDRIKSON, KRISSY - HEID, BRANDON - JANDA, CASSIDY - WOO, MADISON - BEAL, STRETTON - BRINEY, STEVEN - BRUNNER, ALEYNA - BUCHANAN, ROBERT - BUZICKY, MICHAEL - ROLOFF, JAY R. - SEAMANDS, EARL - DE ATLEY, ROBERT E. - HECKMAN, ABBY M. - COULSON, RYAN - MITCHELL, DOUGLAS - STROPES, BRODY - METZGER, BRIAN - COOK, VICKI - COLRAVY, BRUCE - LYNN, DONALD - HARPST, ANDREW - OLIGER, WILLIAM J. - SEXTON, JAMES - COCKERILL, RILEY - HARRISON, MIRANDA - ROBERTS, SEAN - WIDENER, SEAN M. - WELBORN, KYLE M. - BUTTS, DUSTIN - WARE, JOHN R. - WISEHART, GLORIA - Between \$25,000.00 and \$49,999.99 JEWELL, JOHANNA M. - MOHR, DENNIS - TOOMER, SARA - PRYOR, JASON L. - HEMRICH, JOHN R. - RIDEOUT, SHAWN E. - PERALTA, LAURA - COUGILL, CHRIS - BARDEN, JAMES - WASHBURN, KARLA - BUCHANAN, KENNETH - SPROUL, CHERYL - FRICK, STEPHEN ERIC - Between \$50,000.00 and \$74,999.99 GREGORY, MATTHEW P. - RICH, RYAN - BRAGG, REBECCA A. - BECKETT, WILLIAM KEVIN - WARD, WILLIAM - PARSONS, DAVID NEAL - ELLIOTT, TIMOTHY - SCHARLOW, JEREMY - CROWLEY, ERIC - WALDINGER, DANIEL - PFEIFER, KATHERINE - SCHACHT, JEANNE - Between \$75,000.00 and \$99,999.99 HEID, JASON - METZLER, MICHAEL - BROWN, PATRICK - TOTAL COMPENSATION: \$1,659,212.95.

EXPENDITURE SUMMARY: ATLAS ADVERTISING \$20,000.00 - ACCELA, INC. \$3,200.00 - AWESOME MACHINES SAVOY \$9,251.02 - AREA GARBAGE SERVICE \$5,706.52 - BSN SPORTS, LLC \$6,139.10 - BKB ENGINEERING CO., INC. \$5,450.00 - BARBER AND DEATLEY, INC. \$75,439.00 – BARTON ELECTRIC, INC. \$89,950.00 - BERNS, CLANCY AND ASS. \$206,825.75 - THE BANK OF NEW YORK MELL \$814,389.00 - BRENNTAG MID-SOUTH, INC. \$11,790.73 - KEMPER CPA GROUP, LLP \$13,800.00 - CDS OFFICE TECHNOLOGIES \$5,740.00 - CAMPUS SPORTSWEAR \$11,847.50 - CARGILL, INC. \$38,111.04 - CHAMPAIGN COUNTY CHAMBER \$2,810.15 - CHAMPAIGN COUNTY ECONOMIC \$20,000.00 - CHAMPAIGN COUNTY REGIONAL \$6,622.00 - CHAMPAIGN COUNTY FOREST P \$16,536.51 - CHAMPAIGN COUNTY SHERIFF \$52,912.10 - CHAMPAIGN COUNTY TREASURE \$146,239.61 - CHAMPAIGN COUNTY GIS CONS \$17,894.06 - CHAMPION ENERGY, LLC \$52,215.40 - CIRBN, LLC \$5,615.22 - CITY OF URBANA \$2,500.00 - CLEARSPAN FABRIC STRUCTUR \$20,269.95 - CLAUSS SPECIALTIES, INC. \$3,763.33 - COMMUNICATIONS REVOLVING \$3,457.44 - BUSEY BANK \$123,762.20 – COMMERCE BANK \$105,073.18 - COURTESY CLEANING CENTER

\$3,768.40 - COX ELECTRIC MOTOR SERVIC \$4,875.00 - CORNBELT FIRE PROTECTION
\$61,645.81 - COUNTRY RIDGE LLC \$28,204.00 - CROSS CONSTRUCTION \$251,004.51 -
CUSD#3 \$742,396.26 - CUMMINS CROSSPOINT \$12,566.18 - D. GRAY TUCKPOINTING
\$2,835.00 - DEYOUNG DESIGN & BUILD, I \$2,583.00 - DUNN COMPANY \$3,192.00 -
ENVIRONMENTAL SOLUTIONS & \$19,988.00 - EVANS, FROEHLICH, BETH & \$156,608.10 -
EMERGENCY VEHICLE TECHNOL \$9,660.30 - FARNSWORTH GROUP, INC. \$31,440.51 -
FEHR GRAHAM ENGINEERING & \$24,000.00 - FRONTIER \$18,867.72 - GFI DIGITAL, INC.
\$3,808.18 - GASVODA & ASSOCIATES \$3,329.13 - GEM CITY TIRE, INC. \$4,816.73 - GROSCH
DRILLING COMPANY \$5,869.00 - GUNTHER SALT COMPANY \$11,797.85 - HACH COMPANY
\$4,627.23 - HASTY AWARDS, INC. \$4,423.09 - HECKMAN, ABBY M. \$4,364.25 - HICKORY
POINT BANK AND TR \$72,225.00 - ILLIANA CONSTRUCTION \$271,799.72 - ILLINOIS
DEPARTMENT OF TR \$61,565.16 - ILLINOIS ENVIRONMENTAL PR \$768,208.50 - ILLINI F. S.
INC \$34,217.90 - IMCO UTILITY SUPPLY \$11,591.69 - AMEREN ILLINOIS \$169,684.18 -
ILLINOIS MUNICIPAL LEAGUE \$124,510.59 - IL MUNICIPAL RETIREMENT \$107,874.18 -
INTERSTATE BATTERY OF CHA \$2,555.12 - IPF CONSULTING, INC. \$3,500.00 - JX
ENTERPRISES, INC. \$7,338.96 - JACKSON QUALITY CONSTRUCT \$4,697.26 - JOHN DEERE
FINANCIAL \$3,056.44 - JULIE \$2,976.52 - K & K COATING CO. \$5,420.00 - KIRCHNER
BUILDING CENTERS \$6,066.92 - LEAK DETECTION SERVICES \$5,493.00 - LEGAT
ARCHITECTS \$27,769.44 - LEXIPOL LLC \$2,950.00 - LOCIS \$4,548.00 - MAHOMET LIBRARY
\$52,765.82 - MAHOMET LANDSCAPES \$80,249.37 - MAHOMET ACE HARDWARE \$13,453.52 -
MCS OFFICE TECHNOLOGIES \$7,032.44 - MAIN STREET CONSTRUCTION \$36,131.60 -
MAHOMET TOWNSHIP \$76,959.18 - MARTIN EQUIPMENT, INC. \$4,277.05 - MEDIACOM LLC
\$6,357.07 - MENARDS \$5,887.86 - METRO-AG \$29,206.80 - MID AMERICA SAND & GRAVEL
\$7,778.10 - MIDWEST CONSTRUCTION RENT \$6,783.64 - MILES CHEVROLET \$54,836.50 - MTK
TECHNOLOGIES, INC. \$11,633.53 - BANK OF AMERICA \$34,240.54 - NEWS GAZETTE
\$5,314.45 - PDC LABORATORIES, INC. \$5,793.20 - P & P SERVICE CENTER, INC \$7,489.63 -
PARKHILL CONSTRUCTION, IN \$3,182.50 - PARKLAND COLLEGE \$86,555.36 - PHIL
PARSONS ELECTRIC LLC \$2,548.00 - PHOENIX CONSULTING ENGINE \$18,482.50 - PRAIRIE
MATERIAL SALES, I \$5,529.78 - PREMIER PRINT GROUP \$3,345.00 - PROGRESSIVE
CHEMICAL & LI \$4,158.12 - PRUDENTIAL LIFE INS CO \$3,398.64 - RAY O'HERRON CO.,INC.
\$5,800.73 - S.J. SMITH WELDING SUPPLY \$2,769.80 - S.K. SERVICE CORPORATION \$5,970.00 -
SAM'S CLUB \$5,325.25 - SANGAMON RIVER MUSIC FEST \$3,000.00 - STAPLES CREDIT
PLAN \$7,041.24 - SUBSURFACE SOLUTIONS \$5,935.75 - SUNSET LANDSCAPING AND TR
\$4,510.00 - TSI COMMERCIAL FLOOR COVE \$15,380.00 - TEPPER ELECTRIC \$5,276.35 -
TOMAHNOUS FARM \$9,519.00 - TONKA WATER \$3,018.10 - TREASURER-STATE OF ILLINO
\$59,798.33 - HD SUPPLY WATERWORKS, LTD \$79,957.58 - USA BLUE BOOK \$2,568.14
UNITED STATES POST OFFICE \$9,491.04 - VANDEVANTER ENGINEERING/C \$8,303.68 -
VARSITY SCOREBOARDS \$2,788.87 - VARSITY STRIPING \$8,186.00 - VERIZON WIRELESS
\$9,106.43 - WATER PRODUCTS CO. OF ILL \$3,530.68 - WATER SOLUTIONS UNLIMITED
\$12,721.00 - WILLIAMS BROTHERS CONSTRU \$463,942.00 - WILLIAMSON PLUMBING-
HEATI \$3,400.00 - COETZEE, HANNELIE \$3,759.00 - ROBINSON, KRISTINA \$7,998.20 - All other
Disbursements Less Than (2500) \$154,448.88 - TOTAL VENDORS: \$6,488,965.89.

SUMMARY STATEMENT OF CONDITION

	General	Special	Enterprise	Fiduciary
Beginning Fund Balance	1,701,873	2,433,517	9,897,274	941,346
Revenues	2,983,329	3,142,964	2,302,797	195,757
Other Financing	411,540	-371,540	-95,010	00
Expenditures	2,970,899	2,633,782	1,776,772	9,943
Ending Fund Balance	2,125,843	2,571,159	10,328,289	1,127,160

Revenues, Salaries and Expenditures are based on cash accounting methods.

Summary Statement of conditions is based on accrual accounting methods.

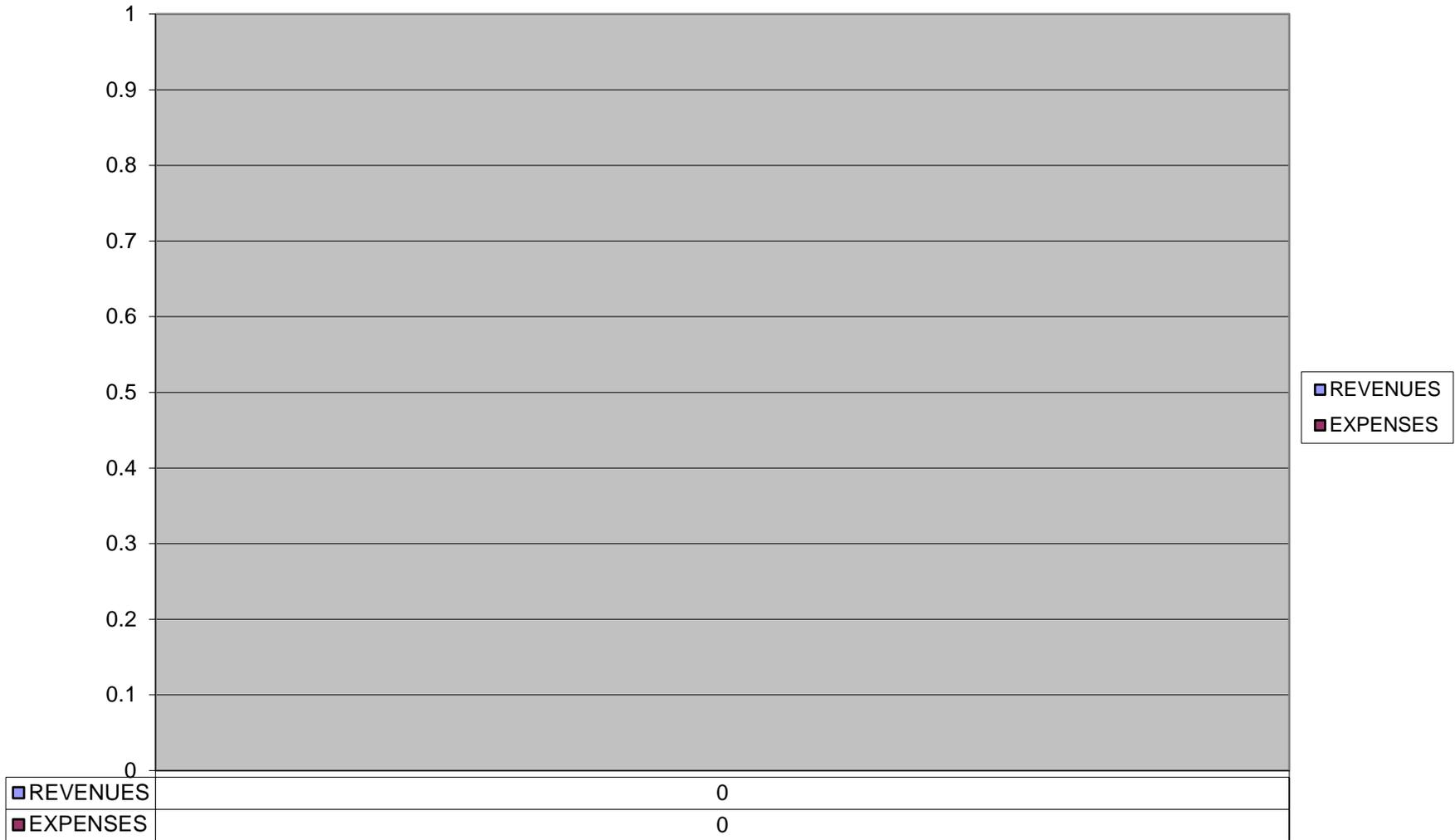
I, Jeanne Schacht, Treasurer of the Village of Mahomet, Champaign County, Illinois do hereby certify the above is a true copy of the Annual Treasurer's Report for the fiscal year ending April 30, 2016.

/s/Jeanne Schacht
Village Treasurer

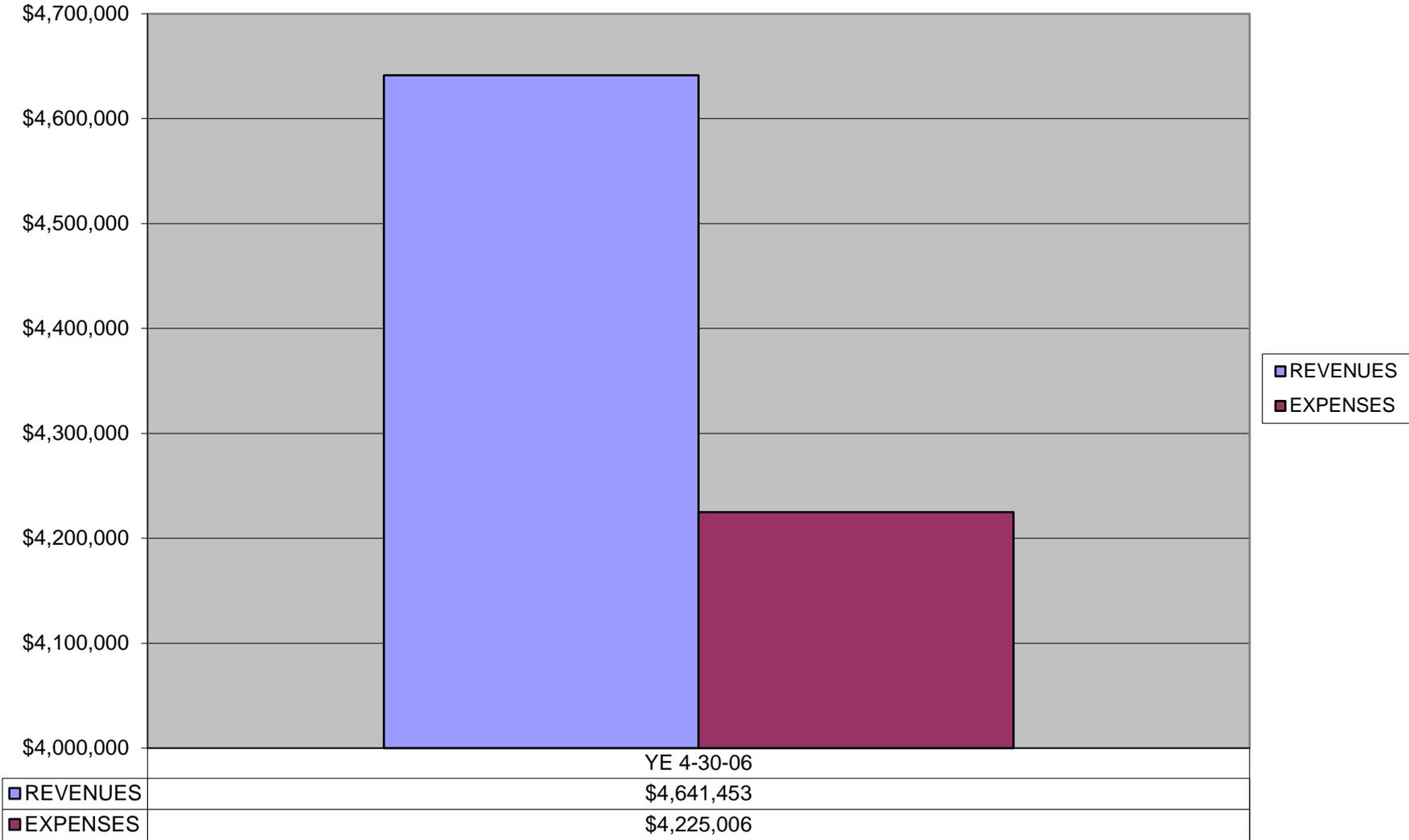
Signed and sworn before me on
October 12th, 2016

/s/Cheryl Sproul
Village Clerk

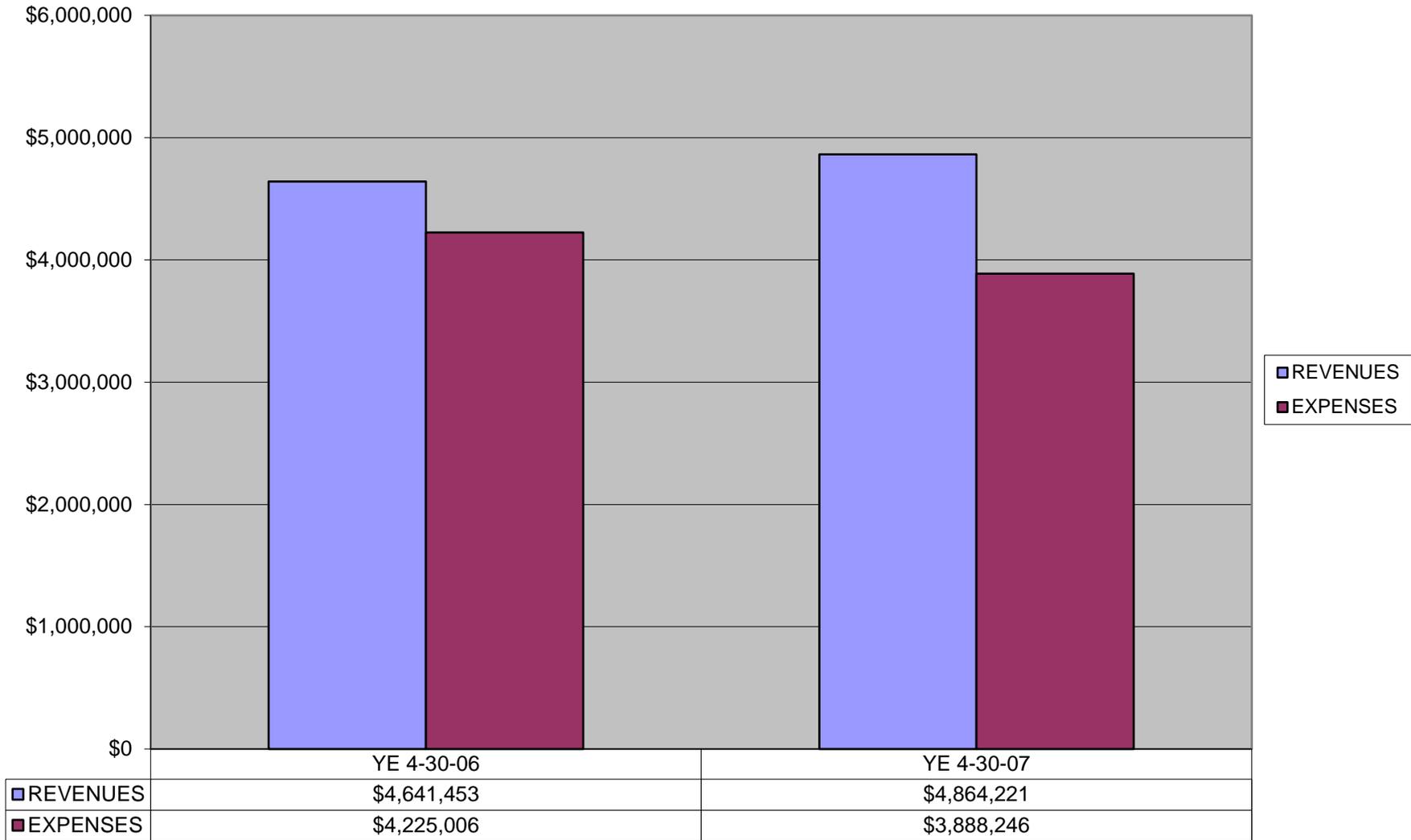
VILLAGE OF MAHOMET REVENUES AND EXPENSES - 6 YEAR COMPARISON



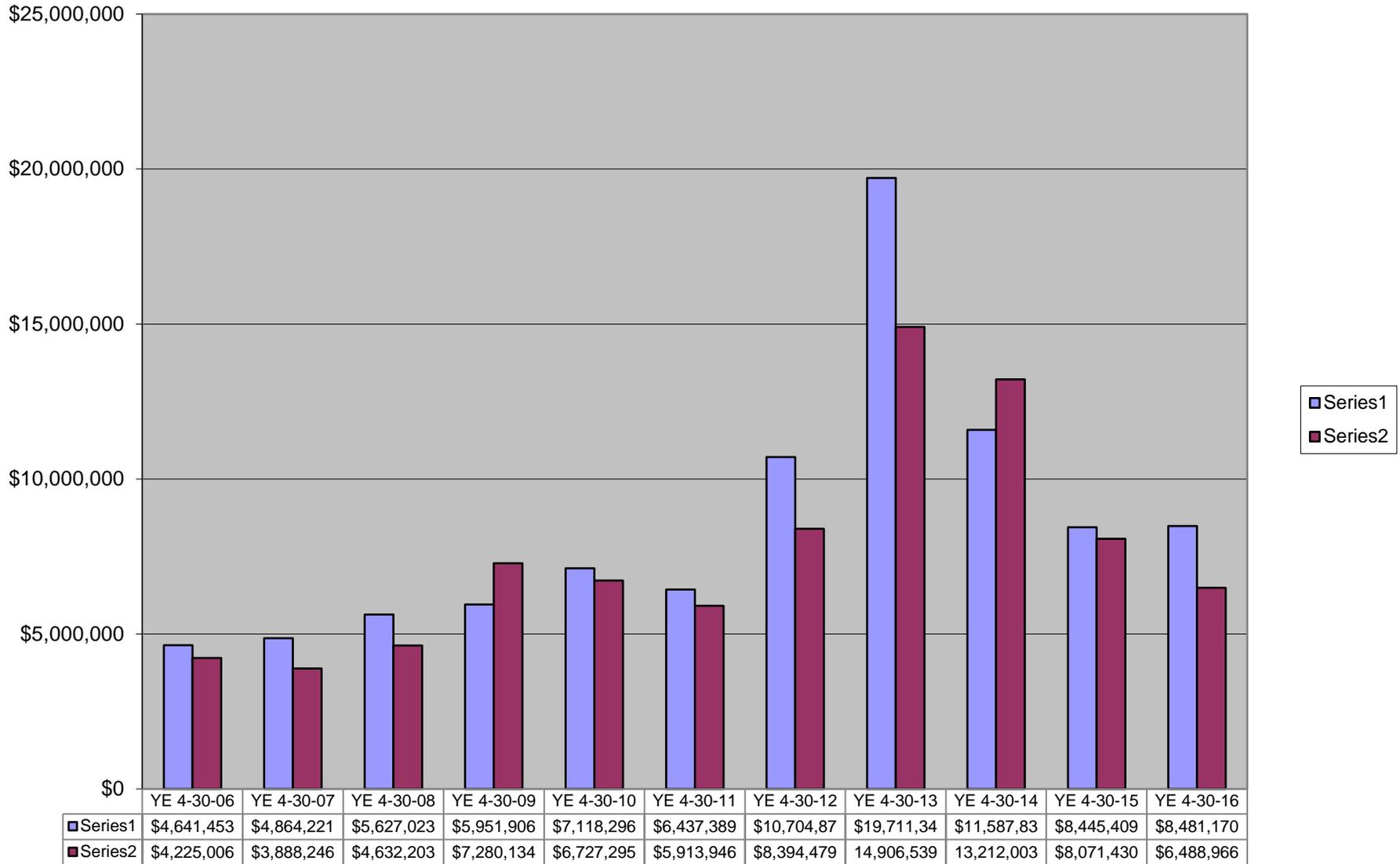
VILLAGE OF MAHOMET REVENUE AND EXPENSES-7 YEAR COMPARISON



VILLAGE OF MAHOMET REVENUE AND EXPENSES - 8 YEAR COMPARISON



VILLAGE OF MAHOMET REVENUE AND EXPENSES - 10 YEAR COMPARISON

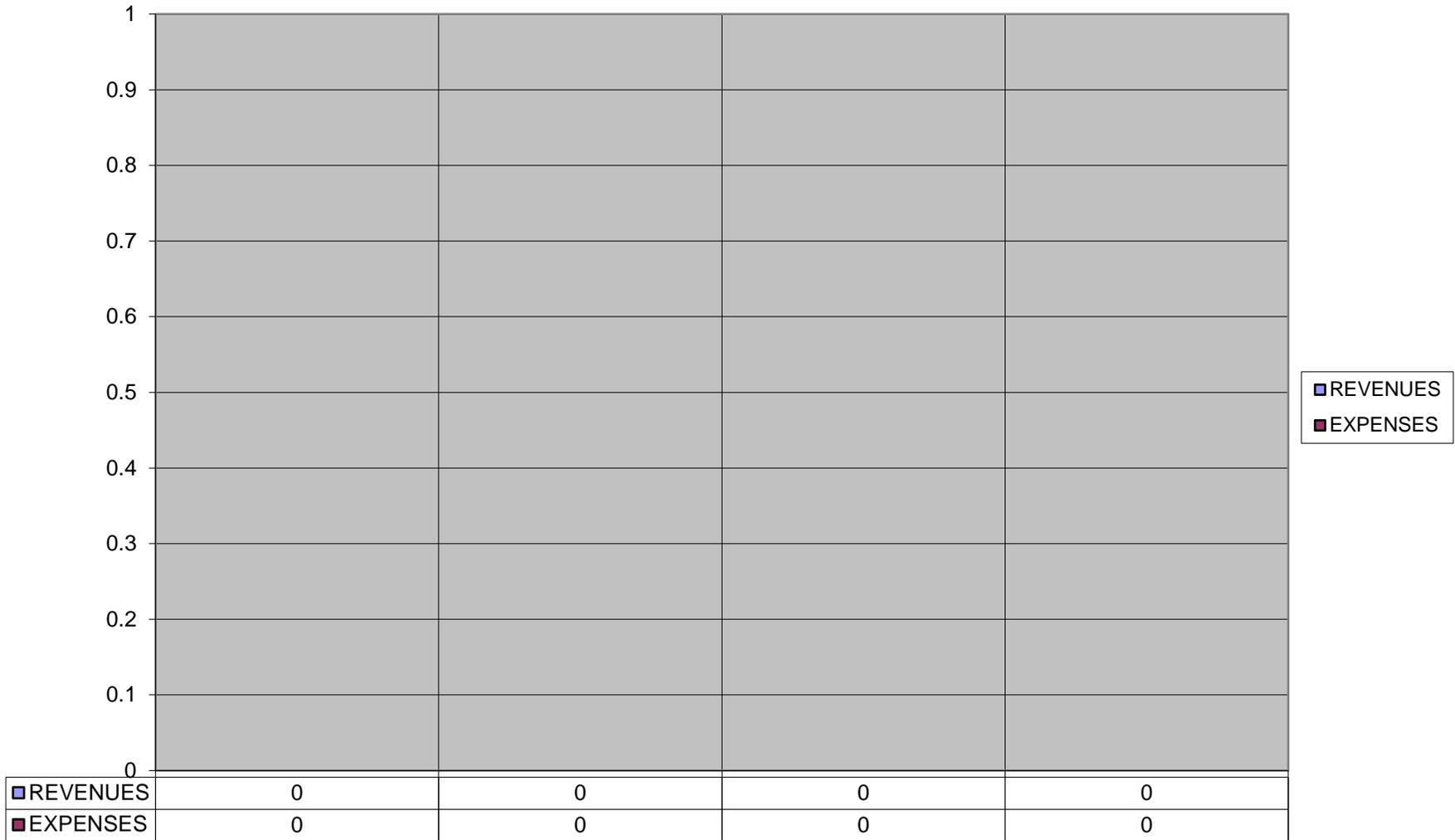


\$4,500,000.00
\$4,000,000.00
\$3,500,000.00
\$3,000,000.00
\$2,500,000.00
\$2,000,000.00
\$1,500,000.00
\$1,000,000.00

	YE 4-30-06	YE 4-30-07	YE 4-30-08	YE 4-30-09	YE 4-30-10
REVENUES	\$4,641,453	\$4,864,221	\$5,627,023	\$5,951,906	\$7,118,296
EXPENSES	\$4,225,006	\$3,888,246	\$4,632,203	\$7,280,134	\$6,727,295

YE 4-30-11	YE 4-30-12	YE 4-30-13	YE 4-30-14	YE 4-30-15	YE 4-30-16
\$6,437,389	\$10,704,873	\$19,711,343	\$11,587,836	\$8,445,409	\$8,481,170
\$5,913,946	\$8,394,479	14,906,539	13,212,003	\$8,071,430	\$6,488,966

Village of Mahomet Revenues and Expenses - 5 Year Comparison





MEMORANDUM
TO THE
BOARD OF TRUSTEES



ITEM: Tentative Tax Levy	DEPARTMENT: Finance
AGENDA SECTION: Finance	AMOUNT: N/A
ATTACHMENTS: () ORDINANCE (X) RESOLUTION (X) OTHER SUPPORTING DOCUMENTS	DATE: 10/18/16

INTRODUCTION:

The purpose of this memorandum is to request a recommendation from the full Board to approve the 2016 Tentative Tax Levy in the amount of \$183,158,065 for the assessed equalized valuation with a corresponding levy of \$2,068,245.18. As stated in the previous memo the information from the Champaign County Assessment Office is still subject to Board of Review changes and the township equalization.

Please refer to the attachments for additional information regarding a recommended equalized assessed valuation, associated levy and projected assessed values from the Champaign County Assessment Office.

BACKGROUND:

The Village is required to file a levy with the County Clerk on or before the fourth Tuesday in December of each year. The first step in the process is for the EAV to be determined. A prepared resolution is attached reflecting the recommended EAV presented by Staff. If the dollar amount of the estimated levy is 105% or more of the prior year's extended levy, the Village is required to comply with certain requirements set forth in the Truth in Taxation Act. These include publishing a notice of the estimated levy and holding a public hearing prior to adoption of the levy. The levy must be adopted no later than the December 27, 2016 in order to meet the filing deadline.

DISCUSSION OF ALTERNATIVES:

1. Recommend a total EAV of \$183,158,065 as recommended by staff with an estimated tax rate of \$1.1291 per \$100.00 of EAV.
2. Provide further direction to staff and adopt a levy of a differing amount.

Discussion of Alternatives:

Alternative 1. The proposed 2016 levy would generate property tax revenues of an estimate of \$2,068,245.18 before tax caps are applied. This represents a 31% increase over the 2015 rate extension of .8607. A breakdown of the recommended 2016 levy and proposed tax rate by component is included in Attachment A. The Village, by ordinance, submits twelve separate levies to the County for collection and extensions.

a. Advantages.

- The recommended levy is expected to result in a tax rate of \$1.1291 per \$100 of EAV, which represents a 31% increase over the Village's current capped rate of .8607. The tax rate of \$1.1291 does not take into the consideration the tax cap rate which will be considerably less.
- The allocation of the recommended levy is consistent with the Village's Financial Policies.

b. Disadvantages.

- Levying a lesser amount could result in less real estate tax revenue for the Village and a corresponding reduction in Village services.

Alternative 2. The Board of Trustees could levy less or more than the recommended \$2,068,245.18 or change the allocation of the recommended levy among the various purposes. However, the Village does have a limitation on what can be levied due to the County-wide non-home rule tax caps. The purposes for which property taxes may be levied are limited by state statute.

a. Advantages.

- Provides a lower rate for taxpayers

b. Disadvantages.

- May not provide for the total extension allowable to the Village under the capped amounts.
- May result in a reduction in service levels due to reduced revenues.

PRIOR BOARD ACTION:

N/A

COMMUNITY INPUT:

Citizen input on the proposed tax levy is solicited at this month's study Session as well as at a Public Hearing on November 22, 2016.

BUDGET IMPACT:

The County will extend the 2016 property tax levy early in 2017 and revenues will be received beginning in May or June 2017. Staff does not expect to reach the \$2M extension due to the Property Tax Extension Limitation Laws.

STAFF IMPACT:

Staff prepares the levy based upon the values assessed by the Champaign County Assessment office. The levy process requires complying with statutory and Village requirements, and results in a significant source of revenue for the Village.

SUMMARY: The Tentative Tax Levy Resolution is approved before the adoption of the Tax Levy Ordinance. Municipalities must be careful to comply with the Truth and Taxation Act, requiring a public notice and public hearing if the tax levy is greater than 105% of the aggregate extension of the previous year.

RECOMMENDED ACTION:

Staff recommends extending a levy of \$2,068,245.18 with a EAV of \$183,158,065 which would produce a combined Village property tax rate of \$1.1291 before the “tax caps” adjustment.

DEPARTMENT HEAD APPROVAL: <i>/s/ Jeanne Schacht</i>	VILLAGE ADMINISTRATOR:
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RESOLUTION 16-10-

A RESOLUTION
ADOPTING A TENTATIVE TAX LEVY FOR
FISCAL YEAR 2015/2016

WHEREAS, “The Truth In Taxation Act” (35 Illinois Compiled Statutes 215/1 et seq.), requires the Village Board to determine the amount of money estimated to be necessary to be raised by the tax levy for each year (“levy”) upon the taxable property in the Village of Mahomet, not less than twenty (20) days prior to the adoption of the levy.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF MAHOMET, ILLINOIS, as follows:

Section 1. That this Board hereby determines that the estimated assessed valuation (“EAV”) for the Village of Mahomet for fiscal year 2016/2017 be \$183,158,065.

Section 2. That this Board hereby determines that the amount of money estimated to be necessary to be raised by taxation upon the taxable property within this Village for general corporate and special municipal purposes including debt service purposes is \$2,068,245.18. The levy for general corporate fund purposes and the levies for separate special fund purposes are set forth and designated in the attached Exhibit A, which is made a part of this Resolution by reference.

Section 3. That the estimated amount determined to be necessary to be levied in Section 2 is 41.91% of the amount of property taxes extended upon the tax levy of the preceding year.

Section 4. That this Resolution shall be in full force and effect upon its passage and approval in accordance with law.

APPROVED: _____
Village President

ATTEST: _____
Village Clerk

ATTACHMENT A

516 Mahomet Corp

Tentative

16/17

Assessed Value

\$183,158,065.00

FUND	RATE	LEVY AMOUNT
General	0.4375	\$801,316.53
Bond	0.0392	71,851.00
IMRF	0.0737	135,000.00
Fire Protection	0.0273	50,000.00
Police Protection	0.1500	274,737.10
Police Pension	0.0682	125,000.00
Audit	0.0109	20,000.00
Insurance	0.0726	133,000.00
Street and Bridge	0.1000	183,158.00
Park	0.0750	137,368.55
ESDA	0.0010	1,814.00
Social Security	0.0737	135,000.00
Totals	\$1.1291	\$2,068,245.18



SEP 12 2016

CHAMPAIGN COUNTY ASSESSMENT OFFICE
CHAMPAIGN COUNTY, ILLINOIS

BROOKENS CENTER
1776 E. WASHINGTON ST.
URBANA, ILLINOIS 61802-4581

Date: 8/02/2016

PHONE: (217) 384-3760
FAX: (217) 384-3762

<http://www.co.champaign.il.us/soaoff.htm>

516 MAHOMET CORP	VALUES		
FARM	2,526,869	NEWOTH	8,301,080
INDUSTRIAL		NEWTIF	965,210
COMMERCIAL	15,641,621	NEWEZ	
RESIDENTIAL	164,919,666		
RAILROAD	69,909	TOTAL	9,266,290
OTHER STATE ASSESSED			
OTHER COUNTIES			
	183,158,065 **		

** TOTAL DOES NOT INCLUDE EAVS, FROM OTHER COUNTIES(ADD IN IF NECESSARY).

** ALL FIGURES INCLUDE 2016 TOWNSHIP ASSESSOR CHANGES (NEW CONSTRUCTION & REASSESSMENTS), 2016 FARMLAND UPDATES NOT INCLUDED.

** ALL FIGURES ARE NET, AND INCLUDE DEDUCTIONS OF (EXEMPTIONS, TIF, ETC.) USING THE 2015 VALUES. THESE DEDUCTIONS WILL BE ADJUSTED FOR FINAL 2015 VALUES.

** 2016 BOARD OF REVIEW CHANGES, AND THE APPLICATION OF 2016 TOWNSHIP EQUALIZATION FACTORS DUE OUT IN FEBRUARY 2017 ARE NOT INCLUDED IN THE ABOVE FIGURES.



MEMORANDUM
TO THE
BOARD OF TRUSTEES



ITEM: 15/16 Annual Audit	DEPARTMENT: Finance
AGENDA SECTION: Finance	AMOUNT:
ATTACHMENTS: () ORDINANCE (X) RESOLUTION (X) OTHER SUPPORTING DOCUMENTS	DATE: October 18, 2016

INTRODUCTION: The purpose of this memorandum is to transmit the Auditor’s Report for the fiscal year 2015/16 and to broadly summarize the findings. The audit is required by the Governmental Accounting Audit Act, which can be found in the Illinois Compiled Statutes 65 ILCS 5/8-8-1-10. The Village’s basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains supplementary information in addition to the basic financial statements.

BACKGROUND:

1. Purpose of the Report. The Annual Audit Report is intended to present a fair and understandable picture of the Village’s financial position as of the end of the prior fiscal year.
2. Independent Audit. This independent audit firm is retained to evaluate the overall presentation of the financial statements, to test internal controls and to perform related auditing functions.
3. Reporting Standards. The Auditor’s report is issued in compliance with state and federal law, generally accepted accounting principles, and standards promulgated by professional boards and associations. The Governmental Accounting Standards Board (GASB) requires additional supplementary information along with the auditing of the basic financial statements. A Management Discussion and Analysis (MD&A) section provides an analysis of the Village’s financial position and results of operations. Also, required by GASB is supplementary pension information.
4. Summary of Results. The annual financial report for FY2015/16 shows that the Village has maintained its sound financial condition.

DISCUSSION: The Audit Report consists of the documents described below:

1. Independent Auditor’s Report. The opinion rendered by Kemper CPA Group states that the financial statements present fairly, in all material respects, the financial position of the government activities, the business-type activities, each major fund, and the aggregate fund information for the Village of Mahomet, as of April 30, 2016, and the respective changes in financial positions and cash flows, in conformity with accounting principles generally accepted in the United States of America. This opinion may be found on pages 1-3 of the audit report. Matt Morgan, a certified public accountant, with Kemper CPA Group will be present at the Study Session to briefly review the report and answer questions.

2. Management Discussion and Analysis. A narrative overview and analysis of the financial activities of the Village of Mahomet contained in this audit, along with economic factors and next year’s budget and rates.

3. The Audit Report consists of Basic Financial Statements, Required Supplemental Information and Other Supplementary Information. The Basic Financial Statements can be found on pages 5-49, Required Supplemental Information on pages 50-59 and the Other Supplementary Information is found on pages 60-64 for your review.

PRIOR BOARD ACTION:N/A

COMMUNITY INPUT: N/A

BUDGET IMPACT: The cost of the annual audit for FY 15/16 is \$14,550. This amount has been sufficiently budgeted for in the FY 16/17 appropriation ordinance.

STAFF IMPACT: Staff has reviewed the information contained in the audit. Staff is responsible for sound accounting policies, establishing and maintaining effective internal control, and preventing and detecting fraud.

SUMMARY: The annual audit report confirms the Village’s sound financial position. Matt Morgan with Kemper CPA Group will be present at the October 18th Study Session to review the report and answer questions pertaining to the Village 2015/16 audit.

RECOMMENDED ACTION: Staff recommends approval of the audit at the October 25th Board meeting. A preliminary copy of the audit is included in your packet along with a Resolution for your consideration. If you have any questions or concerns please contact Curt Liles or Karen Bojda from Kemper CPA Group or Jeanne Schacht prior to October 20th. A final copy of the audit will be distributed in the Board packet.

DEPARTMENT HEAD APPROVAL: /s/Jeanne Schacht	VILLAGE ADMINISTRATOR:
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RESOLUTION 16-10-__

A RESOLUTION
ACCEPTING THE AUDIT REPORT FOR FISCAL YEAR ENDED APRIL 30, 2016

WHEREAS, pursuant to the Illinois Municipal Auditing Law, the Village of Mahomet has issued an audit of the funds and accounts to be made by an accountant retained by the Village; and

WHEREAS, audit has been conducted in conformance with such requirements by Kemper CPA Group LLP of Champaign, Illinois.

NOW THEREFORE BE IT RESOLVED BY THE VILLAGE BOARD OF TRUSTEES OF THE VILLAGE OF MAHOMET, ILLINOIS, that:

Section 1. The Board of Trustees hereby accepts the Audit Report for fiscal year ended April 30, 2016.

Section 2: A copy of such report shall be made a part of the Village's public records and open to public inspection.

PRESENTED this 25th day of October 2016.

PASSED this 25th day of October 2016.

APPROVED this 25th day of October 2016.

VILLAGE PRESIDENT
VILLAGE OF MAHOMET

ATTEST:

(SEAL)

VILLAGE CLERK
VILLAGE OF MAHOMET

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**VILLAGE OF MAHOMET
Mahomet, Illinois**

Annual Financial Report

For the Year Ended April 30, 2016

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VILLAGE OF MAHOMET
Mahomet, Illinois

Annual Financial Report
For the Year Ended April 30, 2016

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VILLAGE OF MAHOMET
Mahomet, Illinois

Annual Financial Report
For the Year Ended April 30, 2016

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INDEPENDENT AUDITOR'S REPORT

To the President and Board of Trustees
Village of Mahomet
Mahomet, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Mahomet, Illinois, as of and for the year ended April 30, 2016, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Mahomet, Illinois, as of April 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of Changes in the Net Pension Liability & Related Ratios – Illinois Municipal Retirement Fund Regular Plan, Schedule of Employer Contributions – Illinois Municipal Retirement Fund Regular Plan, Schedule of Changes in the Net Pension Liability & Related Ratios – Illinois Municipal Retirement Fund SLEP Plan, Schedule of Employer Contributions – Illinois Municipal Retirement Fund SLEP Plan, Schedule of Changes in the Net Pension Liability & Related Ratios – Police Pension Trust Fund, Schedule of Employer Contributions – Police Pension Trust Fund, Schedule of Investment Returns – Police Pension Fund, and budgetary comparison information on pages 4a-4j and 50–59 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Mahomet, Illinois's basic financial statements. The combining nonmajor fund financial statements and the Equalized Assessed Valuations, Tax Rates, Taxes Extended and Collected, and Legal Debt Margin are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements and the Equalized Assessed Valuations, Tax Rates, Taxes Extended and Collected, and Legal Debt Margin are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with

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auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the Equalized Assessed Valuations, Tax Rates, Taxes Extended and Collected, and Legal Debt Margin are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Kemper CPA Group LLP

Kemper CPA Group, LLP
Certified Public Accountants and Consultants

Champaign, Illinois
October 12, 2016

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MANAGEMENT'S DISCUSSION AND ANALYSIS

VILLAGE OF MAHOMET Mahomet, Illinois

Management's Discussion and Analysis

April 30, 2016

As management of the Village of Mahomet, we offer readers of these financial statements a narrative overview and analysis of the financial activities of the Village of Mahomet for the fiscal year ended April 30, 2016.

Financial Highlights

- The total assets of the Village of Mahomet exceeded its liabilities at the close of the most recent fiscal year for both the governmental and business-type activities by a total of \$55,989,092 (*net position*).
- The Village's total net position increased by \$229,085 for the reporting year over the previous fiscal year. This increase is the net of a \$743,860 current-year increase and a \$(514,775) restatement of prior year's net position due to recognizing a net pension liability as the result of implementing GASB Statement No. 68.
- As of the close of the current fiscal year, the Village of Mahomet's governmental funds reported combined fund balances of \$4,697,002, an increase of \$561,612 over the prior year. Of this amount, \$1,508,188 is *available for spending* at the government's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$1,508,188, or 51% of total general fund expenditures.
- The Village of Mahomet's total debt decreased by \$1,398,439 during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Village of Mahomet's basic financial statements. The Village's basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Village of Mahomet's finances, in a manner similar to private-sector business. They report all funds of the Village of Mahomet including governmental activities and business-type activities.

- The *statement of net position* presents information on the Village of Mahomet's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating. Net assets have been increasing over the past years.

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- The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*.

The governmental activities of the Village of Mahomet include general government, public safety (police, ESDA), highways and streets, culture and recreation, community development, economic development, and interest on long-term debt. Business-type activities include water and sewer enterprise funds.

Fund financial statements. A fund is a grouping of related accounts which is used to maintain control over resources segregated for specific activities or objectives. The Village of Mahomet, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Village of Mahomet maintains 11 individual governmental funds. Information is presented separately in the governmental fund balance sheet as well as in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and the Tax Increment Financing Fund, which are both considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The Village adopts an annual appropriated budget for its general fund and other major funds. Budgetary comparison statements have been provided for the general fund and other major governmental funds to demonstrate compliance with the budget.

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Business-type activities. The Village of Mahomet maintains basic public services by providing a combined water and sewer system for residents. These functions are accounted for in this audit as business-type activities or enterprise funds. The Village's total net position for all proprietary fund types was \$10,328,289 (*total net position*), including restricted net position of \$1,915,024.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Village's programs. The accounting method used for fiduciary funds is similar to that used for proprietary funds. The only fiduciary fund utilized by the Village is the Policemen's Pension Trust Fund.

Notes to the financial statements. The notes provide additional information which is essential to full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*. This required supplementary information includes information concerning the Village of Mahomet's progress in funding its obligation to provide pension benefits to its employees, budgetary comparison schedules for its major governmental funds and related footnotes. This report also contains additional supplementary information on governmental activities and legal debt margin calculations, assessed valuations, tax rates, taxes extended, and taxes collected.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Village of Mahomet, assets exceeded liabilities by \$55,989,092 at the close of the fiscal year.

The largest portion of the Village's net position (85%) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt still outstanding used to acquire those assets. The Village of Mahomet uses capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided by other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The following table reflects the condensed Statement of Net Position:

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Mahomet, Illinois

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Village of Mahomet's Net Position

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Current and Other Assets	\$ 8,375,092	\$ 7,894,728	\$ 4,838,170	\$ 5,419,418	\$ 13,213,262	\$ 13,314,146
Capital Assets	<u>46,653,568</u>	<u>47,095,140</u>	<u>20,380,303</u>	<u>20,209,303</u>	<u>67,033,871</u>	<u>67,304,443</u>
Total Assets	<u>55,028,660</u>	<u>54,989,868</u>	<u>25,218,473</u>	<u>25,628,721</u>	<u>80,247,133</u>	<u>80,618,589</u>
Deferred Outflows of Resources	<u>588,356</u>	<u>-</u>	<u>70,395</u>	<u>-</u>	<u>658,751</u>	<u>-</u>
Current Liabilities	756,036	952,388	1,008,274	392,996	1,764,310	1,345,384
Noncurrent Liabilities	<u>5,756,900</u>	<u>5,061,950</u>	<u>13,948,030</u>	<u>15,338,451</u>	<u>19,704,930</u>	<u>20,400,401</u>
Total Liabilities	<u>6,512,936</u>	<u>6,014,338</u>	<u>14,956,304</u>	<u>15,731,447</u>	<u>21,469,240</u>	<u>21,745,785</u>
Deferred Inflows of Resources	<u>3,443,277</u>	<u>3,112,797</u>	<u>4,275</u>	<u>-</u>	<u>3,447,552</u>	<u>3,112,797</u>
Net Position:						
Net Investment in Capital Assets	41,829,809	41,804,846	5,712,660	4,628,860	47,542,469	46,433,706
Restricted	1,811,789	1,455,357	1,915,024	4,331,279	3,726,813	5,786,636
Unrestricted	<u>2,019,205</u>	<u>2,602,530</u>	<u>2,700,605</u>	<u>937,135</u>	<u>4,719,810</u>	<u>3,539,665</u>
Total Net Position	<u>\$ 45,660,803</u>	<u>\$ 45,862,733</u>	<u>\$ 10,328,289</u>	<u>\$ 9,897,274</u>	<u>\$ 55,989,092</u>	<u>\$ 55,760,007</u>

A portion of the Village's net position (7%) represents resources which are subject to external restrictions on how they may be used.

Governmental Activities. Governmental activities increased the Village's net position by \$257,835, which represents 35% of the Change in Net Position of the Village. The Village implemented an electricity infrastructure maintenance fee upon the delivery of electricity with the Village of Mahomet in April 2015. This new revenue source increased revenues by \$192,441.

Business-Type Activities. There was an increase in net position over the previous fiscal year of \$486,025, which represents 65% of the Change in Net Position of the Village. The increase is due to an increase in charges for services and an increased number of water/wastewater customers. The excess revenues are being set aside for future infrastructure investments.

The following table summarizes the revenues and expenses of the Village's activities:

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Village of Mahomet's Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Revenues:						
Program revenues:						
Charges for services	\$ 492,130	\$ 341,925	\$ 2,256,412	\$ 2,179,639	\$ 2,748,542	\$ 2,521,564
Operating grants & contributions	-	52,200	-	-	-	52,200
General revenues:						
Property taxes	2,983,648	2,860,885	39,203	39,390	3,022,851	2,900,275
Other taxes	2,197,709	2,264,214	-	-	2,197,709	2,264,214
Investment earnings	7,018	5,793	7,182	6,505	14,200	12,298
Miscellaneous	301,710	55,340	-	-	301,710	55,340
Total revenues	5,982,215	5,580,357	2,302,797	2,225,534	8,285,012	7,805,891
Expenses:						
General government	759,247	571,288	-	-	759,247	571,288
Public safety	1,138,345	1,170,771	-	-	1,138,345	1,170,771
Highways and streets	1,676,586	1,728,774	-	-	1,676,586	1,728,774
Culture and recreation	413,272	366,815	-	-	413,272	366,815
Planning and zoning	393,576	445,298	-	-	393,576	445,298
Economic development	1,231,826	1,167,237	-	-	1,231,826	1,167,237
Interest on long-term debt	151,527	150,108	190,019	-	341,546	150,108
Water department	-	-	751,752	892,877	751,752	892,877
Sewer department	-	-	835,002	620,471	835,002	620,471
Total expenses	5,764,380	5,600,291	1,776,772	1,513,348	7,541,152	7,113,639
Excess (deficiency) of revenues over expenses	217,835	(19,934)	526,025	712,186	743,860	692,252
Other financing sources (uses):						
Transfers in (out)	40,000	30,000	(40,000)	(30,000)	-	-
Change in net position	257,835	10,066	486,025	682,186	743,860	692,252
Beginning net position, as originally reported	45,862,733	47,242,072	9,897,274	9,215,088	55,760,007	56,457,160
Restatement	(459,765)	(1,389,405)	(55,010)	-	(514,775)	(1,389,405)
Beginning net position, as restated	45,402,968	45,852,667	9,842,264	9,215,088	55,245,232	55,067,755
Ending net position	\$45,660,803	\$45,862,733	\$10,328,289	\$9,897,274	\$55,989,092	\$55,760,007

Revenues for governmental activities for the Village of Mahomet are generated from a number of different sources and for the most part are dependent upon different financial factors. The majority of general revenue is derived from property taxes, which provides long-term stability, though there is a healthy balance of support from sales, income, and utility taxes.

Highways and streets expenses constituted the largest single category of expense within governmental activities, totaling \$1,676,586, or 29% of total expenses of \$5,764,380. Economic development expenses were next at \$1,231,826, or 21% of total expenses in governmental activities.

Business-type activities include revenues and expenses for water and sewer utility provision. Charges for services exceeded expenditures in the reporting year by \$486,025. These excess revenues are being set aside for future infrastructure investment.

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Financial Analysis of the Government's Funds

As noted earlier, the Village of Mahomet uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the Village's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Village's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the Village of Mahomet's governmental funds reported combined fund balances of \$4,697,002, an increase of \$561,612 over the prior year. Of these fund balances, \$1,508,188, or 32%, constitutes *unassigned fund balance*, which is available for spending at the government's discretion.

The General Fund balance increased \$423,970 due to the increase in Income Tax revenue and the implementation of the Infrastructure Maintenance fee.

The Tax Increment Financing Fund increased by \$73,757 due to an increase in property taxes.

Business-type funds. Enterprise, proprietary, or business-type funds are used to account for business-type activities such as services provided to the public. For the Village of Mahomet, these activities are financed by user charges, including water and sewer utility billings and water and sewer system connection fees. These funds experienced an increase of \$486,025 in net position.

Budgetary Highlights

The Village staff develops a working budget prior to the beginning of each fiscal year. This working budget is based on Village Board goals regarding which programs to fund, capital projects and purchases desired, levels of taxation, types and amounts of user fees, estimates of State revenues, historical operating expenses and desired cash reserves and fund balance. The working budget is presented to the Village Board and adopted by a majority vote. The Village staff uses this budget to guide operations throughout the fiscal year.

The legal spending limits of the Village of Mahomet, as well as most municipal governments, are set by the appropriation ordinance. The appropriation ordinance is also developed by Village staff, taking into account the maximum acceptable spending for operations and other possible contingencies. The appropriation ordinance is passed by the Village Board in accordance with State statutes. If the municipality has erred by underestimating the appropriation ordinance for a particular year, there are few remedies available to correct the error.

During the fiscal year 2016, the budget was not amended. Explanations of significant variations between the final budget and actual operations in the General Fund are as follows:

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- In the General Fund, revenues were underestimated. The final budgeted amount was \$2,661,693, with actual revenues being \$2,973,453, a positive variance in the amount of \$311,760. Income tax revenue was higher than anticipated. The State had discussed decreasing the income tax revenue, so the Village budgeted conservatively.
- Expenses in the General Fund, which include general government, public safety (police, ESDA), highways and streets, planning and zoning, economic development, debt service, and capital outlay, had a final budgeted amount of \$3,729,975, with actual expenditures being \$2,970,899. The fiscal year ended with a positive variance in the amount of \$759,076.
- Actual revenues of \$1,622,352 in the Tax Increment Financing fund were below the budgeted amount of \$1,654,145 by \$31,793. This was due to overestimating the projection of real estate taxes in the Tax Increment Financing District.

Capital Asset and Debt Administration

Capital assets. The Village's investment in capital assets totaled \$67,033,871 for its governmental (\$46,653,568) and business-type (\$20,380,303) activities as of April 30, 2016. This investment in capital assets includes land, buildings and improvements, equipment, water/wastewater distribution system, and infrastructure.

Following is a comparative statement of capital assets, net of depreciation:

	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Land	\$ 1,568,213	\$ 1,568,213	\$ 103,466	\$ 103,466	\$ 1,671,679	\$ 1,671,679
Construction in Progress	-	-	-	14,351,454	-	14,351,454
Buildings	3,416,648	3,231,696	4,233,318	4,575,020	7,649,966	7,806,716
Equipment	985,601	1,159,620	105,150	124,327	1,090,751	1,283,947
Infrastructure	40,683,106	41,135,611	15,938,369	1,055,036	56,621,475	42,190,647
Total	<u>\$ 46,653,568</u>	<u>\$ 47,095,140</u>	<u>\$ 20,380,303</u>	<u>\$ 20,209,303</u>	<u>\$ 67,033,871</u>	<u>\$ 67,304,443</u>

Additional information on the Village's capital assets can be found in Note 3 in the Notes to Basic Financial Statements of this report.

Long-term debt. At the end of the current fiscal year, the Village of Mahomet had total bonded debt outstanding of \$6,115,000. Of this amount, \$520,000 counts against the Village's statutory debt limitation of 8.625% of total assessed valuation. The entire amount is backed by the full faith and credit of the Village. Following is a comparative statement of outstanding debt:

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	Governmental Activities		Business-type activities		Total	
	2016	2015	2016	2015	2015	2014
General Obligation Bonds-						
Alternate Revenue Bonds	\$ 4,235,000	\$ 4,610,000	\$ 1,880,000	\$ 2,200,000	\$ 6,115,000	\$ 6,810,000
Notes Payable	<u>588,759</u>	<u>680,294</u>	<u>12,787,643</u>	<u>13,380,443</u>	<u>13,376,402</u>	<u>14,060,737</u>
Total	<u>\$ 4,823,759</u>	<u>\$ 5,290,294</u>	<u>\$ 14,667,643</u>	<u>\$ 15,580,443</u>	<u>\$ 19,491,402</u>	<u>\$ 20,870,737</u>

The Village of Mahomet's total debt decreased by \$1,379,335 during the current fiscal year. Additional information on the Village's long-term debt can be found in Note 4 in the Notes to Basic Financial Statements of this report.

Economic Factors and Next Year's Budgets and Rates

The equalized assessed value (EAV) of taxable property in the Village of Mahomet for 2015 levy year was \$169,328,648, which represents one-third market value. Residential developments constitute 90% of the EAV. The Village's tax rate at December 31, 2015, was \$.9189 per \$100 of assessed value. Keeping the Village's tax rate low has been a long-standing goal for the Village of Mahomet. The percentage of real estate taxes collected has been over 96 percent in past years.

One of the Village's largest single sources of revenue is property taxes, which are extremely stable. Increases in the Village's annual levy are limited by the Property Tax Extension Limitation Law (PTELL). PTELL limits the increase in the property tax extensions (total taxes billed for non-home-rule taxing districts) to the lower of the National Consumer Price Index or 5%, excluding any new growth. For the 2015 calendar year, the rate was 0.8%. The rate for 2016 calendar year is 0.7%.

State shared revenues are estimated for the 2016/2017 fiscal year to increase to \$102.00 per capita for income tax. Estimations for State Use Tax are expected to be \$23.50 per capita for out-of-state purchases. Motor Fuel Tax estimates are expected to increase to \$25.90 for the upcoming fiscal year. The total per capita revenue estimates for fiscal year 2016 was \$142.20 with an estimated increase in FY 2017 to \$151.40 per capita. The revenue streams for State shared revenues have increased over the past few years due to the increased population. A special census expected to be completed in early 2017 should result in a village population of 8,500-9,000.

Residential construction continues at the pace of the last couple of years, with permits for 77 new single-family homes issued between January 1 and September 30, 2016. In 2015, only four (4) communities within a 100-mile radius of Mahomet issued more single-family home construction permits than Mahomet did—Springfield, Peoria, Bloomington, and Chatham. Since 2010, over 400 new homes have been constructed.

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Thornewood Phase 5 Subdivision in north Mahomet is underway, along with Harvest Edge Subdivisions and the last phase of Prairie Crossing. Each major subdivision has a different target market: under \$300K; \$275-\$350K; and over \$400K. These three subdivisions cost over \$5 million to construct. While the roads and storm sewers will be owned by the Village in all, only Harvest Edge is within the Village's water and wastewater service area.

Years of discussions with potential developers are coming to fruition by the recent construction starts of commercial buildings. A 12,660 square foot shopping center is underway on Main Street near Lombard. A new locally owned frozen yogurt business is under construction on Lombard on a site which was formerly an old home and a phone company utility building. Both of these new developments are infill in our Core Commercial area. While a couple of businesses closed in downtown, it was not long before the two properties were sold and occupied by new offices, including a high-volume residential real estate brokerage company and a University of Illinois affiliated department. Primelight Studios photography studio opened, and the space formerly occupied by a household goods type store has active leads for multiple tenants to take over the space. A key commercial operation at the I-74/Prairieview Road interchange is moving to another location in Mahomet, and the building/land that they previously occupied has been sold to a regionally known landscaping company that will expand their retail sales. A commercial lot platted for over 16 years adjacent to that property will be home to a new bank early next year. A split commercial/multi-family 11 acre parcel with traffic signal access along U.S. Route 150 sold after over 3 years of active brokerage.

The Village parks looks forward to completing a number of projects that will advance the quality of life for our residents. First, the Route 47 North Bikepath project has been completed. The path connects the community to the North expanding the path system from our commercial area under the I-74 overpass to Briar Cliff subdivision and Lake of the Woods Forest Preserve. Furthermore, the parks and recreation department completed phase II of the Taylor Park renovations. New fencing was installed on both fields, providing a safer and aesthetically clean-looking facility. Additionally, the department completed removal of the South field lighting and constructed new, more efficient and safe field lights. Finally, the parks department has been awarded a Illinois Department of Natural Resources grant application for the kayak/canoe access at the Sangamon River Greenway. If state funds are released, the 100% IDNR funded grant project will provide ADA access for kayak/canoe and park visitors. Another grant has been submitted to help fund the Mahomet River Trail. This 1 mile segment will provide a connection from the Bikepath Bridge along the River and Barber Park to the Sangamon River Greenway. This critical connector will provide off-street transportation for walkers and bikers over the Sangamon River, essentially connecting our community north and south, positively impacting the entire community.

Long-term financial planning—Management's top priority for the next several years will continue to center on the rehabilitation of the Village's aging infrastructure. In May 2016, the Village approved the five-year capital plan in conjunction with the 2016 budget. The five-year plan provides a blueprint for future spending over the next five years, including the funding of the Village's streets, as well as other infrastructure projects and capital equipment purchases. The Capital Improvement Program for fiscal year 2016/17 has 120 projects with an estimated

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Mahomet, Illinois

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cost of \$1,852,399. The Program will be utilized by the current Board in developing a financing framework and setting priorities for individual projects.

Water and wastewater revenues are reviewed annually to see if an increase in water/wastewater rates are currently needed. The increase in water revenues will be utilized to retire current debt for the Water Treatment plant and for upcoming water capital improvement projects. The wastewater rates have been reviewed and will not have an annual increase this year due to substantial increases in the previous years. The wastewater revenues are utilized to retire current debt issued for the East Mahomet Interceptor Sanitary Sewer project and to repay the IEPA loan associated with the \$14 million Wastewater Treatment Plant expansion. Ordinance 16-03-01 provides that water usage charges shall increase on May 1, 2016, at a rate of \$.03 per 100 gallons. Water and wastewater connection fees remained the same as last year.

The IMRF contribution rate for calendar year 2016 is 9.63%, an increase over the 2015 rate of 9.16%. The employee contribution will remain at 4.50%. The SLEP rate for 2016 is 12.57%, an increase from last year's rate of 12.07%. The employee contribution for SLEP is 7.50%. Each year, an independent actuary calculates an employer contribution rate for each employer. In addition to retirement benefits, IMRF also provides death and disability benefits. Employer contributions are paid directly from the water/wastewater funds and levied funds for IMRF.

The Village will face some long-term financial challenges with increased benefit cost for employees, e.g., health insurance, funding for pension plans and staffing levels. The police pension fund was established and an ordinance adopted December 20, 2011, mandated by the 2010 census numbers. The future pension costs for the police department will have an unfunded accrued liability in the amount of \$768,365. The Village funds the police pension by real estate levy and a transfer from General Corporate. The Village will continue to levy taxes for contributions to the IMRF, Social Security, and Police Pension funds. The Village will need to focus on finding more effective measures to reduce expenditures, staffing, and continue to provide quality services to a growing community.

There are currently no other known contingencies that would force a major change in the Village's budgeting, spending, or taxation.

Requests for Information

This financial report is designed to provide a general overview of the Village's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Village Treasurer Jeanne Schacht, Village of Mahomet, 503 E. Main, P.O. 259, Mahomet, IL 61853 or call 217/586-4456 or email jschacht@mahomet-il.gov.

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BASIC FINANCIAL STATEMENTS

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VILLAGE OF MAHOMET

Mahomet, Illinois

Statement of Net Position

April 30, 2016

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<u>Assets:</u>			
Cash and cash equivalents	\$ 3,906,995	\$ 2,668,919	\$ 6,575,914
Receivables, net	27,968	214,944	242,912
Due from governmental entities	3,529,057	39,283	3,568,340
Prepaid items	61,162	18,065	79,227
Restricted assets:			
Cash and cash equivalents	849,910	1,896,959	2,746,869
Capital assets not being depreciated:			
Land	1,568,213	103,466	1,671,679
Capital assets, net of accumulated depreciation:			
Buildings and improvements	3,416,648	4,233,318	7,649,966
Equipment	985,601	105,150	1,090,751
Infrastructure	40,683,106	15,938,369	56,621,475
Total assets	<u>55,028,660</u>	<u>25,218,473</u>	<u>80,247,133</u>
<u>Deferred Outflows of Resources:</u>			
Deferred outflows related to pensions	<u>588,356</u>	<u>70,395</u>	<u>658,751</u>
Total deferred outflows of resources	<u>588,356</u>	<u>70,395</u>	<u>658,751</u>
<u>Liabilities:</u>			
Accounts payable	161,592	54,132	215,724
Accrued expenses	58,632	23,909	82,541
Unearned revenues	56,455	-	56,455
Current portion of long-term debt	479,357	930,233	1,409,590
Noncurrent liabilities:			
Accrued compensated absences	228,176	68,919	297,095
Net pension liability	1,184,322	141,701	1,326,023
Long-term debt	4,344,402	13,737,410	18,081,812
Total liabilities	<u>6,512,936</u>	<u>14,956,304</u>	<u>21,469,240</u>
<u>Deferred Inflows of Resources:</u>			
Unavailable revenue - property taxes	3,407,544	-	3,407,544
Deferred inflows related to pensions	<u>35,733</u>	<u>4,275</u>	<u>40,008</u>
Total deferred inflows of resources	<u>3,443,277</u>	<u>4,275</u>	<u>3,447,552</u>
<u>Net Position:</u>			
Net investment in capital assets	41,829,809	5,712,660	47,542,469
Restricted for:			
Prepaid items	61,162	18,065	79,227
Debt service	513,540	1,896,959	2,410,499
Capital projects	321,065	-	321,065
Other	916,022	-	916,022
Unrestricted	<u>2,019,205</u>	<u>2,700,605</u>	<u>4,719,810</u>
Total net position	<u>\$ 45,660,803</u>	<u>\$ 10,328,289</u>	<u>\$ 55,989,092</u>

The notes to basic financial statements are an integral part of this statement.

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VILLAGE OF MAHOMET

Mahomet, Illinois

Statement of Activities

For the Year Ended April 30, 2016

	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
	Expenses	Charges for Services	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	
Functions/Programs:						
Governmental activities:						
General government	\$ 759,247	\$ 353,475	\$ -	\$ (405,772)	\$ -	\$ (405,772)
Public safety	1,138,345	21,653	-	(1,116,692)	-	(1,116,692)
Highways and streets	1,676,586	-	-	(1,676,586)	-	(1,676,586)
Culture and recreation	413,272	117,002	-	(296,270)	-	(296,270)
Planning and zoning	393,576	-	-	(393,576)	-	(393,576)
Economic development	1,231,826	-	-	(1,231,826)	-	(1,231,826)
Interest on long-term debt	151,527	-	-	(151,527)	-	(151,527)
Total governmental activities	<u>5,764,380</u>	<u>492,130</u>	<u>-</u>	<u>(5,272,250)</u>	<u>-</u>	<u>(5,272,250)</u>
Business-type activities:						
Water	751,752	715,213	-	-	(36,539)	(36,539)
Sewer	835,002	1,541,199	-	-	706,197	706,197
Total business-type activities	<u>1,586,753</u>	<u>2,256,412</u>	<u>-</u>	<u>-</u>	<u>669,659</u>	<u>669,659</u>
Total functions/programs	<u>\$ 7,351,133</u>	<u>\$ 2,748,542</u>	<u>\$ -</u>	<u>(5,272,250)</u>	<u>669,659</u>	<u>(4,602,591)</u>
General revenues:						
Taxes:						
Property taxes				2,983,648	39,203	3,022,851
Motor fuel taxes				197,022	-	197,022
Replacement taxes				5,860	-	5,860
Income taxes				742,397	-	742,397
Sales taxes				732,195	-	732,195
Utility taxes				520,235	-	520,235
Interest income				7,018	7,182	14,200
Interest expense				-	(190,019)	(190,019)
Miscellaneous income				301,710	-	301,710
Transfers				40,000	(40,000)	-
Total general revenues				<u>5,530,085</u>	<u>(183,634)</u>	<u>5,346,451</u>
Change in net position				257,835	486,025	743,860
Net position - beginning, as originally reported				45,862,733	9,897,274	55,760,007
Restatement				<u>(459,765)</u>	<u>(55,010)</u>	<u>(514,775)</u>
Net position - beginning, as restated				<u>45,402,968</u>	<u>9,842,264</u>	<u>55,245,232</u>
Net position - ending				<u>\$ 45,660,803</u>	<u>\$ 10,328,289</u>	<u>\$ 55,989,092</u>

The notes to basic financial statements are an integral part of this statement.

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VILLAGE OF MAHOMET

Mahomet, Illinois

Balance Sheet - Governmental Funds

April 30, 2016

	<u>General</u>	<u>Tax Increment Financing</u>	<u>Other Governmental</u>	<u>Total</u>
<u>Assets:</u>				
Cash and cash equivalents	\$ 1,796,805	\$ 815,848	\$ 1,294,342	\$ 3,906,995
Due from other governments	1,286,419	1,730,410	512,228	3,529,057
Utility taxes receivable	-	-	27,968	27,968
Prepaid insurance	-	-	61,162	61,162
Restricted assets:				
Cash and cash equivalents	441,155	-	408,755	849,910
Total assets	<u>\$ 3,524,379</u>	<u>\$ 2,546,258</u>	<u>\$ 2,304,455</u>	<u>\$ 8,375,092</u>
<u>Liabilities:</u>				
Accounts payable	144,277	-	17,315	161,592
Accrued salaries	46,167	-	6,332	52,499
Unearned revenue	-	-	56,455	56,455
Total liabilities	<u>190,444</u>	<u>-</u>	<u>80,102</u>	<u>270,546</u>
<u>Deferred Inflows of Resources:</u>				
Unavailable revenue - property taxes	<u>1,208,092</u>	<u>1,730,411</u>	<u>469,041</u>	<u>3,407,544</u>
<u>Fund balance:</u>				
Nonspendable				
Prepaid items	-	-	61,162	61,162
Restricted				
Debt service	441,155	-	72,385	513,540
Capital projects	-	321,065	-	321,065
Highways and streets	-	-	343,758	343,758
Public safety	-	-	8,640	8,640
Economic development	-	494,782	-	494,782
Retirement	-	-	63,811	63,811
Insurance	-	-	5,031	5,031
Assigned				
Capital projects	176,500	-	994,471	1,170,971
Culture and recreation	-	-	206,054	206,054
Unassigned	<u>1,508,188</u>	<u>-</u>	<u>-</u>	<u>1,508,188</u>
Total fund balance	<u>2,125,843</u>	<u>815,847</u>	<u>1,755,312</u>	<u>4,697,002</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 3,524,379</u>	<u>\$ 2,546,258</u>	<u>\$ 2,304,455</u>	<u>\$ 8,375,092</u>

The notes to basic financial statements are an integral part of this statement.

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VILLAGE OF MAHOMET

Mahomet, Illinois

Reconciliation of the Balance Sheet to the Statement of Net Position

Governmental Funds

April 30, 2016

Total fund balance		\$	4,697,002	
Amounts reported for governmental activities in the Statement of Net Position are different because:				
Capital assets used in governmental activities of \$59,485,803, net of accumulated depreciation of \$12,832,235, are not financial resources and therefore are not reported in the governmental funds.				
				46,653,568
Some liabilities are not due and payable in the current period and therefore are not reported in the governmental funds as follows:				
Accrued compensated absences	\$	(228,176)		
Accrued interest payable		(6,133)		
Net pension liability		(1,184,322)		
Notes and bonds payable		<u>(4,823,759)</u>		(6,242,390)
Pension-related deferred outflows and deferred inflows of resources are not due and payable in the current year and therefore are not reported in the governmental funds as follows:				
Deferred outflows related to pensions	\$	588,356		
Deferred inflows related to pensions		<u>(35,733)</u>		<u>552,623</u>
Net position of governmental activities			\$	<u>45,660,803</u>

The notes to basic financial statements are an integral part of this statement.

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VILLAGE OF MAHOMET

Mahomet, Illinois

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

For the Year Ended April 30, 2016

	<u>General</u>	<u>Tax Increment Financing</u>	<u>Other Governmental</u>	<u>Total Governmental Funds</u>
Revenues:				
Property taxes	\$ 910,506	\$ 1,620,893	\$ 452,249	\$ 2,983,648
Motor fuel taxes	-	-	197,022	197,022
Replacement income taxes	5,860	-	-	5,860
Income taxes	872,501	-	-	872,501
Sales taxes	797,050	-	-	797,050
Utility taxes	-	-	531,788	531,788
Permits and licenses	353,475	-	-	353,475
Fines	19,790	-	1,863	21,653
Rentals and fees	-	-	117,002	117,002
Interest income	3,351	1,459	2,208	7,018
Miscellaneous	10,920	-	218,480	229,400
Total revenues	<u>2,973,453</u>	<u>1,622,352</u>	<u>1,520,612</u>	<u>6,116,417</u>
Expenditures:				
Current				
General government	578,380	-	92,197	670,577
Public safety	937,779	-	9,810	947,589
Highways and streets	599,895	-	205,717	805,612
Culture and recreation	-	-	346,698	346,698
Planning and zoning	393,576	-	-	393,576
Economic development	52,506	1,179,320	-	1,231,826
Debt Service:				
Principal	141,535	265,000	60,000	466,535
Interest and fiscal charges	67,218	69,275	12,225	148,718
Capital outlay	200,010	-	393,540	593,550
Total expenditures	<u>2,970,899</u>	<u>1,513,595</u>	<u>1,120,187</u>	<u>5,604,681</u>
Excess of revenues over (under) expenditures	<u>2,554</u>	<u>108,757</u>	<u>400,425</u>	<u>511,736</u>
Other Financing Sources (Uses):				
Sale of assets	9,876	-	-	9,876
Transfers in	597,380	394,341	272,686	1,264,407
Transfers out	(185,840)	(429,341)	(609,226)	(1,224,407)
Total other financing sources (uses)	<u>421,416</u>	<u>(35,000)</u>	<u>(336,540)</u>	<u>49,876</u>
Net change in fund balances	423,970	73,757	63,885	561,612
Fund balances - beginning	<u>1,701,873</u>	<u>742,090</u>	<u>1,691,427</u>	<u>4,135,390</u>
Fund balances - ending	<u>\$ 2,125,843</u>	<u>\$ 815,847</u>	<u>\$ 1,755,312</u>	<u>\$ 4,697,002</u>

The notes to basic financial statements are an integral part of this statement.

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VILLAGE OF MAHOMET

Mahomet, Illinois

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities

Governmental Funds

For the Year Ended April 30, 2016

Net change in fund balances - total governmental funds	\$ 561,612
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:	
Capital asset purchases	593,550
Net capital asset sales, disposals, and trade-ins	(96)
Depreciation expense	(1,035,026)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental funds.	(143,982)
In the governmental funds, new debt is an other financing source and repayment of bond and loan principal is an expenditure, but new debt increases long-term liabilities in the Statement of Net Position and the repayment reduces long-term liabilities.	466,535
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	
Accrued compensated absences	(10,015)
Accrued interest	(2,809)
Pension expense is recorded as contributions are paid in the governmental funds but as the change in the net pension liability in the Statement of Activities.	
Pension contributions paid	225,519
Pension expense	(397,452)
Change in Net Position of Governmental Activities	<u>\$ 257,835</u>

The notes to basic financial statements are an integral part of this statement.

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VILLAGE OF MAHOMET

Mahomet, Illinois

Statement of Net Position - Proprietary Funds

April 30, 2016

	<u>Waterworks</u>	<u>Sewerage</u>	<u>Total</u>
<u>ASSETS</u>			
<u>Current assets:</u>			
Cash and cash equivalents	\$ 410,189	\$ 2,258,730	\$ 2,668,919
Property taxes receivable	39,283	-	39,283
Accounts receivable, net	64,170	150,774	214,944
Prepaid insurance	7,407	10,658	18,065
Total current assets	<u>521,049</u>	<u>2,420,162</u>	<u>2,941,211</u>
<u>Noncurrent assets:</u>			
Cash - restricted	266,400	1,630,559	1,896,959
Capital assets:			
Property, plant and equipment	8,699,610	20,660,201	29,359,811
Accumulated depreciation	<u>(6,230,181)</u>	<u>(2,749,327)</u>	<u>(8,979,508)</u>
Total noncurrent assets	<u>2,735,829</u>	<u>19,541,433</u>	<u>22,277,262</u>
Total assets	<u>3,256,878</u>	<u>21,961,595</u>	<u>25,218,473</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred outflows related to pensions	<u>32,628</u>	<u>37,767</u>	<u>70,395</u>
<u>LIABILITIES</u>			
<u>Current liabilities:</u>			
Accounts payable	27,961	26,171	54,132
Accrued expenses	15,722	8,187	23,909
Notes payable - current	-	600,233	600,233
General Obligation bonds - current	<u>225,000</u>	<u>105,000</u>	<u>330,000</u>
Total current liabilities	<u>268,683</u>	<u>739,591</u>	<u>1,008,274</u>
<u>Noncurrent liabilities:</u>			
Accrued compensated absences	31,475	37,444	68,919
Net pension liability	65,679	76,022	141,701
Notes payable	-	12,187,410	12,187,410
General Obligation bonds	<u>1,340,000</u>	<u>210,000</u>	<u>1,550,000</u>
Total noncurrent liabilities	<u>1,437,154</u>	<u>12,510,876</u>	<u>13,948,030</u>
Total liabilities	<u>1,705,837</u>	<u>13,250,467</u>	<u>14,956,304</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred inflows related to pensions	<u>1,982</u>	<u>2,294</u>	<u>4,275</u>
<u>NET POSITION</u>			
Net investment in capital assets	904,429	4,808,231	5,712,660
Restricted for:			
Prepaid items	7,407	10,658	18,065
Debt service	266,400	1,630,559	1,896,959
Unrestricted	<u>403,452</u>	<u>2,297,153</u>	<u>2,700,605</u>
Total net position	<u>\$ 1,581,688</u>	<u>\$ 8,746,601</u>	<u>\$ 10,328,289</u>

The notes to basic financial statements are an integral part of this statement.

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VILLAGE OF MAHOMET

Mahomet, Illinois

Statement of Revenues, Expenses, and Changes in Net Position

Proprietary Funds

For the Year Ended April 30, 2016

	<u>Waterworks</u>	<u>Sewerage</u>	<u>Total</u>
<u>Operating Revenues:</u>			
Charges for services	\$ 709,992	\$ 1,541,067	\$ 2,251,059
Miscellaneous	5,221	132	5,353
Total operating revenues	<u>715,213</u>	<u>1,541,199</u>	<u>2,256,412</u>
<u>Operating Expenses:</u>			
Personal services	183,330	220,341	403,670
Supplies and materials	138,538	145,493	284,031
Contractual services	87,731	143,055	230,786
Depreciation and amortization expense	342,153	326,113	668,266
Total operating expenses	<u>751,752</u>	<u>835,002</u>	<u>1,586,753</u>
Operating income (loss)	<u>(36,539)</u>	<u>706,197</u>	<u>669,659</u>
<u>Nonoperating Revenues (Expenses):</u>			
Property taxes	39,203	-	39,203
Interest income	1,153	6,029	7,182
Interest expense	(40,917)	(149,102)	(190,019)
Total nonoperating revenues (expenses)	<u>(561)</u>	<u>(143,073)</u>	<u>(143,634)</u>
Income (loss) before transfers in (out)	<u>(37,100)</u>	<u>563,124</u>	<u>526,025</u>
Transfers in (out)	<u>41,289</u>	<u>(81,289)</u>	<u>(40,000)</u>
Change in net position	<u>4,189</u>	<u>481,835</u>	<u>486,025</u>
Net position - beginning, as originally reported	1,602,996	8,294,278	9,897,274
Restatement	<u>(25,497)</u>	<u>(29,513)</u>	<u>(55,010)</u>
Net position - beginning, as restated	<u>1,577,499</u>	<u>8,264,765</u>	<u>9,842,264</u>
Net position - ending	<u>\$ 1,581,688</u>	<u>\$ 8,746,601</u>	<u>\$ 10,328,289</u>

The notes to basic financial statements are an integral part of this statement.

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VILLAGE OF MAHOMET

Mahomet, Illinois

Statement of Cash Flows

Proprietary Funds

For the Year Ended April 30, 2016

Cash Flows from Operating Activities:

	<u>Waterworks</u>	<u>Sewerage</u>	<u>Totals</u>
Receipts from users	\$ 705,621	\$ 1,538,300	\$ 2,243,921
Payments to suppliers	(222,925)	(287,928)	(510,853)
Payments to employees	(179,820)	(210,547)	(390,367)
Other receipts (payments)	5,221	132	5,353
Net cash provided (used) by operating activities	<u>308,097</u>	<u>1,039,957</u>	<u>1,348,054</u>

Cash Flows from Noncapital Financing Activities:

Property taxes	39,393	-	39,393
Operating transfers in	611,434	1,405,042	2,016,476
Operating transfers out	(570,145)	(1,486,331)	(2,056,476)
Net cash provided (used) by noncapital financing activities	<u>80,682</u>	<u>(81,289)</u>	<u>(607)</u>

Cash Flows from Capital and Related Financing Activities:

Sale (purchase) of capital assets	(295,633)	(543,632)	(839,265)
Interest paid on capital debt	(45,600)	(150,168)	(195,768)
Capital debt proceeds	-	-	-
Principal paid on capital debt	(210,000)	(702,800)	(912,800)
Net cash provided (used) by capital and related financing activities	<u>(551,233)</u>	<u>(1,396,600)</u>	<u>(1,947,833)</u>

Cash Flows from Investing Activities:

Investment income	1,153	6,029	7,182
Net cash provided (used) by investing activities	<u>1,153</u>	<u>6,029</u>	<u>7,182</u>
Net increase (decrease) in cash and cash equivalents	(161,301)	(431,903)	(593,204)

Cash and cash equivalents, beginning of the year

837,890 4,321,192 5,159,082

Cash and cash equivalents, end of the year

\$ 676,589 \$ 3,889,289 \$ 4,565,878

Reconciliation of Cash and Cash Equivalents to the Statement of Net Position

Cash and cash equivalents in current assets	410,189	2,258,730	2,668,919
Restricted cash and cash equivalents	266,400	1,630,559	1,896,959
Total cash and cash equivalents, end of year	<u>\$ 676,589</u>	<u>\$ 3,889,289</u>	<u>\$ 4,565,878</u>

Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities

Operating income (loss)	\$ (36,539)	\$ 706,197	\$ 669,659
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation and amortization	342,153	326,113	668,266
Change in assets, liabilities, deferred inflows, and deferred outflows:			
(Increase) decrease - accounts receivable	(4,371)	(2,767)	(7,138)
(Increase) decrease - prepaid insurance	(601)	(4,408)	(5,009)
Increase (decrease) - accounts payable	3,945	5,028	8,973
Increase (decrease) - accrued expenses	(6,025)	(1,243)	(7,268)
Increase (decrease) - net pension liability and related deferred inflows and outflows	9,535	11,037	20,571
Total adjustments	<u>344,636</u>	<u>333,760</u>	<u>678,395</u>
Net cash provided (used) by operating activities	<u>\$ 308,097</u>	<u>\$ 1,039,957</u>	<u>\$ 1,348,054</u>

The notes to basic financial statements are an integral part of this statement.

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VILLAGE OF MAHOMET

Mahomet, Illinois

Statement of Fiduciary Net Position

Fiduciary Fund

April 30, 2016

	<u>Police Pension Trust Fund</u>
<u>Assets:</u>	
Cash and cash equivalents	\$ 385,502
Investments, at fair value	
Fixed income securities	665,312
Domestic equity securities	<u>76,346</u>
Total assets	<u>1,127,160</u>
<u>Liabilities:</u>	
Total liabilities	<u>-</u>
Net Position Restricted for Pensions	<u>\$ 1,127,160</u>

The notes to basic financial statements are an integral part of this statement.

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VILLAGE OF MAHOMET

Mahomet, Illinois

Statement of Changes in Fiduciary Net Position Fiduciary Fund

For the Year Ended April 30, 2016

	<u>Police Pension Trust Fund</u>
<u>Additions:</u>	
Employer contributions	\$ 144,627
Employee contributions	38,991
Total contributions	<u>183,618</u>
Investment income	
Net appreciation in fair value of investments	2,265
Interest and dividends	<u>9,874</u>
Total investment income	12,139
Less investment expense	<u>(1,459)</u>
Total additions	<u>194,298</u>
<u>Deductions:</u>	
Administrative costs	<u>8,484</u>
Total deductions	<u>8,484</u>
NET INCREASE	185,814
<u>Net Position Restricted for Pensions</u>	
Net position - beginning of year	<u>941,346</u>
Net position - ending of year	<u>\$ 1,127,160</u>

The notes to basic financial statements are an integral part of this statement.

VILLAGE OF MAHOMET
Mahomet, Illinois

Notes to Basic Financial Statements
April 30, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Village of Mahomet have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting.

In the year ended April 30, 2016, the Village implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions - an Amendment of GASB No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*. The implementation of GASB Statement No. 68 established new financial reporting requirements for state and local governments which provide their employees with pension benefits, including additional note disclosures and required supplementary information. In addition, the Statement of Net Position includes liabilities for the government's proportionate share of employee pension plans. The implementation of GASB Statement No. 71 resolved an issue related to amounts associated with contributions, if any, made by a state or local government employer or non-employer contributing entity to a defined benefit pension plan after the measurement date of the government's net pension liability.

1.A. REPORTING ENTITY

This report includes all of the funds of the Village of Mahomet. The reporting entity for the Village consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Financial accountability is defined as the appointment of a voting majority of the component unit's board and either (1) the Village's ability to impose its will over the component unit or (2) the possibility that the component unit will provide a financial benefit or impose a financial burden on the Village. Regardless of whether the component unit has a board or how its board is appointed, the Village is financially accountable if the component unit is fiscally dependent on the Village and can possibly provide a financial benefit or impose a financial burden on the Village. Pursuant to these criteria, no component units were identified for inclusion in the accompanying financial statements.

1.B. SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 12, 2016, the date when the financial statements were available to be issued.

Notes to Basic Financial Statements
April 30, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

1.C. BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The basic financial statements include both government-wide financial statements, including a Statement of Net Position and a Statement of Activities, and fund financial statements which provide more detailed financial information.

The Statement of Net Position and Statement of Activities display information about the Village as a whole. These statements include the financial activities of the Village. For the most part, the effect of interfund activity has been removed from these statements. The statements distinguish between those activities of the Village that are governmental in nature (which normally are supported by taxes and intergovernmental revenues) and those that are considered business-type activities (which rely to a significant extent on fees and charges for support). The Statement of Net Position presents the financial condition of the governmental and business-type activities of the Village at year end.

Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or activity, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or activity.

Taxes and other items not properly included in program revenues are reported instead as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the Village.

FUND FINANCIAL STATEMENTS

The Village uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Transactions related to certain functions or activities are segregated into separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Village at a more detailed level than the government-wide statements.

Funds are organized into two major categories: governmental, proprietary, and fiduciary. The focus of the fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds, if any, are aggregated and presented in a single column. A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

Notes to Basic Financial Statements
April 30, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

1.C. BASIS OF PRESENTATION (continued)

FUND FINANCIAL STATEMENTS (continued)

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The funds of the Village are described below.

Governmental Funds

Governmental funds are those through which most governmental functions of the Village are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the Village’s major governmental funds:

General Fund

The General Fund is the primary operating fund of the Village and is always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Major Special Revenue Funds

Special revenue funds are used to account for the proceeds of the specific revenue sources that are either legally restricted to expenditures for specified purposes or designated to finance particular functions or activities of the Village. The Village reports one major special revenue fund:

<u>Fund</u>	<u>Brief Description</u>
Tax Increment Financing	Accounts for the incremental property taxes realized within the Tax Increment Financing district of the Village. Expenditure of these revenues is restricted to capital improvements and redevelopment and to other taxing bodies.

Notes to Basic Financial Statements
April 30, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

1.C. BASIS OF PRESENTATION (continued)

FUND FINANCIAL STATEMENTS (continued)

Governmental Funds (continued)

Nonmajor Special Revenue Funds

The Village also uses the following nonmajor special revenue funds:

<u>Fund</u>	<u>Brief Description</u>
Forfeited Funds	Accounts for revenues received from DUI and Drug fines.
IMRF	Accounts for property taxes levied and makes the required payments to the Illinois Municipal Retirement Fund (IMRF).
Recreation	Accounts for revenues and expenses for the various recreation programs of the Village. Registration fees provide most of the revenues for operating expenses.
Social Security	Accounts for property taxes levied and makes the required payments to the federal government.
Parks	Accounts for property taxes levied for maintaining the parks in the Village.
Insurance	Accounts for property taxes levied for making the required insurance payments of the Village.
Transportation System Capital Improvement	Accounts for capital improvements to the street system of the Village. Telecommunication taxes provide the revenue for these improvements.
Utility Tax	Accounts for electric and gas taxes which are used to support the Village's Police and Parks departments.
Motor Fuel Tax	Accounts for revenues received and expenditures paid for street maintenance.

Notes to Basic Financial Statements
April 30, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

1.C. BASIS OF PRESENTATION (continued)

FUND FINANCIAL STATEMENTS (continued)

Proprietary Funds

Proprietary funds are used to account for activities that are similar to those often found in the private sector. All assets, liabilities, equities, revenues, expenses, and payments relating to the government’s business activities are accounted for through proprietary funds. Operating revenues include charges for services. Operating expenses include costs of services as well as materials, contracts, personnel, and depreciation. All revenues and expenses not meeting these definitions are reported as nonoperating revenues and expenses.

Enterprise Funds

Enterprise funds are used to account for business-type activities provided to the general public. These activities are financed by user charges, and the measurement of financial activity focuses on net income measurement similar to the private sector. The Village reports the following enterprise funds:

<u>Fund</u>	<u>Brief Description</u>
Waterworks	Accounts for revenues received and expenses paid for operating the water system.
Sewerage	Accounts for revenues received and expenses paid for operating the sewer system.

Fiduciary Fund

Fiduciary funds are used to account for assets held by the government in a trustee capacity or as an agent on behalf of others. Trust funds account for assets held by the government under the terms of a formal trust agreement. The Village maintains one pension trust fiduciary fund:

<u>Fund</u>	<u>Brief Description</u>
Policemen’s Pension Trust	Accounts for the activity of a defined-benefit single-employer pension plan that covers all eligible Village police officers. Revenues to make benefit payments are partially obtained from property taxes.

The Village’s fiduciary fund is presented in the fiduciary fund financial statements. Since by definition these assets are held for the benefit of a third party and cannot be used to address activities or obligations of the Village, these funds are not incorporated into the government-wide statements.

Notes to Basic Financial Statements
April 30, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

1.D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

GOVERNMENTAL FUNDS

Measurement focus is a term used to describe *how* transactions are recorded within the various financial statements. Basis of accounting refers to *when* transactions are recorded regardless of the measurement focus applied.

In the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus and the accrual basis method of accounting. On this basis, revenues, expenses, gains, losses, assets, liabilities, and deferred inflows and outflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which the taxes are levied. Grants are recognized as revenue when eligibility requirements are met, such as allowable costs having been incurred.

The governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. Generally only current financial assets and liabilities are included on the governmental funds' balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period.

Revenues are recognized when they become measurable and available. *Available* is defined as collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues received more than 60 days after the end of the current period are deferred in the governmental fund financial statements but are recognized as current revenues in the government-wide financial statements. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

PROPRIETARY FUNDS

The proprietary funds' financial statements use the economic resources measurement focus and the accrual basis of accounting. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent, financial or nonfinancial) associated with their activities are reported. Proprietary fund equity is classified as net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned, and expenses are recognized in the period in which the liability is incurred.

Notes to Basic Financial Statements
April 30, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

1.D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (continued)

PROPRIETARY FUNDS (continued)

Proprietary fund operating revenues consist of charges for services and miscellaneous revenue resulting from the provision of services to users. Operating expenses are expenses incurred in providing the services, such as personal services, materials and supplies, and contractual services.

FIDUCIARY FUNDS

The measurement focus for fiduciary funds is the flow of economic resources. All fiduciary funds are accounted for using the accrual basis method of accounting. On this basis, revenues are recognized when they are earned and expenses are recognized when they are incurred.

Fiduciary fund additions consist of employer and employee contributions and earnings on investments. Deductions include employee benefit payments and administrative contractual services.

1.E. ASSETS, LIABILITIES, AND EQUITY

CASH AND CASH EQUIVALENTS

For the purpose of financial reporting, cash and cash equivalents include all demand and savings accounts and certificates of deposit or short-term investments with an original maturity of three months or less.

RESTRICTED ASSETS

Certain debt proceeds of the Village's General, Transportation System Capital Improvement, Waterworks, and Sewerage funds as well as certain resources set aside for their repayment are classified as restricted assets. Cash in the Forfeited Funds and Motor Fuel Tax funds is legally restricted for specific purposes and is also classified as restricted.

CAPITAL ASSETS

The Village's GAAP basis of accounting reports capital assets and reports depreciation where appropriate. The accounting treatment of property, plant, and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Notes to Basic Financial Statements

April 30, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

1.E. ASSETS, LIABILITIES, AND EQUITY (continued)

CAPITAL ASSETS (continued)

In the government-wide financial statements, capital assets are accounted for as assets in the Statement of Net Position. All capital assets are valued at historical cost, or estimated historical cost if actual is unavailable. Estimated historical cost was used to value the majority of the assets acquired prior to May 1, 2004. Prior to May 1, 2004, governmental funds' infrastructure assets were not capitalized. Donated fixed assets are valued at their fair market value on the date donated.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is computed using the straight-line method over the estimated useful life of the asset. A capitalization threshold of \$5,000 is used to report equipment capital assets, \$5,000 for building capital assets, and \$20,000 for infrastructure capital assets. The range of estimated useful lives by type of asset is as follows:

Buildings	50-100 years
Improvements other than buildings	40-80 years
Machinery, furniture, and equipment	3-20 years
Vehicles	4-8 years
Infrastructure	40-80 years

Within the business-type activities and enterprise funds, major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities and enterprise funds is included as part of the capitalized value of the assets constructed. During the year, \$24,791 of interest was capitalized and \$190,019 was charged to expense in the business-type activities.

In the governmental fund financial statements, capital assets acquired for use in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

LONG-TERM DEBT

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in the government-wide statements.

Long-term debt of governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources, and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same in the fund financial statements as in the government-wide statements.

Notes to Basic Financial Statements
April 30, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

1.E. ASSETS, LIABILITIES, AND EQUITY (continued)

EQUITY CLASSIFICATION

Government-wide Statements

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets: Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.
- b. Restricted net position: Consists of net position with constraints placed on its use by either (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position: All other net position that does not meet the definition of restricted or net investment in capital assets.

It is the Village's policy to first use restricted net position prior to the use of unrestricted net position when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance. Fund balance is the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources in a governmental fund. Proprietary fund equity is classified the same as in the government-wide statements.

Governmental fund balance is further classified as nonspendable, restricted, committed, assigned, or unassigned. Committed fund balance is a limitation imposed by the Village board through approval of resolutions. The Village board must take the same level of action to remove or rescind the limitation. Assigned fund balance is a limitation imposed by a designee of the Village board. Unassigned fund balance in the General Fund is the net resources in excess of what can be properly classified in one of the above four categories. Negative fund balance in other governmental funds represents excess of expenditures incurred over the amounts restricted, committed, or assigned to those purposes.

- a. Nonspendable: Amounts that cannot be spent because they either are not in spendable form or are legally or contractually required to be maintained intact.
- b. Restricted: Resources that are subject to constraints imposed by external parties or enabling legislation.

Notes to Basic Financial Statements
April 30, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

1.E. ASSETS, LIABILITIES, AND EQUITY (continued)

EQUITY CLASSIFICATION (continued)

Fund Financial Statements (continued)

- c. Committed: Amounts constrained for specific purposes by the Village Board of Trustees through formal action (ordinance or resolution). The Village Board must take the same level of action to remove or rescind the limitation.
- d. Assigned: Amounts that are constrained by Village management to be used for specific purposes but are neither restricted nor committed.
- e. Unassigned: The residual classification for the general fund, the net resources that cannot be properly classified in one of the preceding four categories. Other governmental funds report deficit fund balance as unassigned.

When both restricted and unrestricted fund balances are available for use, it is the Village's policy to use restricted fund balance first, then committed fund balance, assigned fund balance, and finally unassigned fund balance when expenditures are incurred for purposes for which any of those fund balance classifications can be used.

1.F. REVENUES, EXPENDITURES, AND EXPENSES

PROGRAM REVENUES

In the Statement of Activities, revenues that are derived directly from each activity or from parties outside the Village's taxpayers are reported as program revenues. The Village has the following program revenues:

General government: Permits, licenses, fees, police fines and parking fees, and recreation registration fees

All other governmental revenues are reported as general. All taxes are classified as general revenue even if restricted for a specific purpose.

OPERATING REVENUES AND EXPENSES

Operating revenues and expenses for proprietary funds result from providing services and producing and delivering goods or services. They also include all revenues and expenses not related to financing or investing activities.

Notes to Basic Financial Statements
April 30, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

1.G. INTERNAL AND INTERFUND BALANCES AND ACTIVITIES

Interfund activity is reported as either loans, services provided, reimbursements, or transfers. On the fund financial statements, receivables and payables resulting from short-term interfund loans or interfund services provided and used are classified as “Due to/Due from Other Funds.” Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers, which are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in enterprise funds. Interfund balances within governmental activities and within business-type activities are eliminated on the government-wide statements. The only interfund balances which remain on the government-wide statements are those between governmental and business-type activities. These amounts are reflected as “Due to/Due from Other Funds” on the Statement of Net Position and as “Transfers” on the Statement of Activities.

1.H. PROPERTY TAXES

The Village passed its annual tax levy ordinance on November 24, 2015. The taxes are extended by the Champaign County Clerk against the equalized assessed valuation as of January 1 of the calendar year that the levy ordinance is enacted. Property taxes become a lien at that time. Property tax bills are due and payable in two installments: the first half due in June and the balance in September. Receipts are remitted to the Village by the Champaign County Collector soon after collection. Delinquent property tax bills are sold in October.

The property tax revenues recorded in the current-year financial statements represent the collections of the 2014 property tax levy. The 2015 property tax levy has been recorded as a receivable and a deferred inflow since this amount is normally not collected within a time period to be available and is intended to finance the operations of fiscal year 2017. No provision has been made for delinquent property taxes since in past years the amount has averaged less than one percent per year.

1.I. USE OF ESTIMATES

The preparation of financial statements in conformity accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as estimated useful lives in determining depreciation expense); accordingly, actual results could differ from those estimates.

Notes to Basic Financial Statements
April 30, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

1.J. COMPENSATED ABSENCES

Village employees are granted vacation, compensatory, sick, and personal time in various amounts. Vacation, compensatory, and personal time may be accumulated, and upon separation from service, employees are eligible to receive payment for their accumulated time. Sick time is granted to union employees with no payout provision. Nonunion employees who previously had accumulated sick time can only use this time for a personal disability or for retirement (inclusion in IMRF service time). Such amounts are accrued when incurred in the government-wide and proprietary fund financial statements. Governmental funds record as an expenditure the amounts paid during the year that are liquidated with expendable resources. Governmental and business-type activities have recorded \$228,176 and \$68,919, respectively, as compensated absences. Compensated absences are classified as noncurrent on the government-wide financial statements.

1.K. PREPAID ITEMS

In governmental and business-type funds, prepaid expenditures/expenses are deferred and expensed over the term when the services are received.

1.L. ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS

The Village's allowance for estimated uncollectible receivables at April 30, 2016, is \$2,000 in the Waterworks Fund and \$3,000 in the Sewerage Fund.

1.M. DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES

Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension expense and employer pension contributions after the measurement date but before the end of the employer's reporting period.

Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources are reported in the governmental fund financial statements as unavailable revenue and represent the amount of assets that have been recognized for which the related revenue has not been recognized since the assets are not collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the governmental funds consist of property tax receivables not collected within 60 days after year end.

Notes to Basic Financial Statements
April 30, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

1.M. DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES (continued)

Deferred inflows of resources in the Statement of Net Position consist of the unamortized portion of components of the net pension liability that will reduce pension expense in future years.

NOTE 2. CASH AND INVESTMENTS

At April 30, 2016, the carrying amount of the Village's cash, excluding the Police Pension Trust Fund, was \$9,322,783, and the bank balances totaled \$9,608,262. All account balances at banks were either insured by the Federal Deposit Insurance Corporation (FDIC) for \$250,000 or collateralized with securities of the U.S. government or municipal bonds held in the Village's name by financial institutions acting as the Village's agent.

2.A. CASH – LEGAL AND CONTRACTUAL PROVISIONS

Deposits and investments are limited by Public Funds Investment Act of the State of Illinois to the following:

- Bonds, notes, certificates of indebtedness, treasury bills which are guaranteed by the full faith and credit of the United States of America as to principal and interest.
- Bonds, notes, debentures or similar obligations of the United States of America or its agencies.
- Interest-bearing savings, certificates of deposit, or time deposits of any bank as defined by the Illinois Banking Act.
- Short term obligations of corporations organized in the U.S. with assets exceeding \$500,000,000 and other specified criteria.
- Money market mutual funds registered under the Investment Company Act of 1940 provided the portfolio is limited to obligations described in points 1 and 2 above.
- Federal National Mortgage Association.
- Public Treasurers' Investment Pools.
- Repurchase agreements of government securities within the meaning of the Government Securities Act of 1986.

2.B. POLICE PENSION TRUST FUND

At April 30, 2016, the Police Pension Trust Fund's carrying amount of cash was \$385,502, and the bank balance was \$389,002. The FDIC insures bank balances up to \$250,000. As of April 30, 2016, \$139,002 of the bank balance was collateralized with securities of the U.S. government or municipal bonds held in Police Pension Trust Fund's name by a financial institution acting as the fund's agent.

VILLAGE OF MAHOMET
Mahomet, Illinois

Notes to Basic Financial Statements

April 30, 2016

NOTE 2. CASH AND INVESTMENTS (continued)

2.B. POLICE PENSION TRUST FUND (continued)

TRUST FUND’S INVESTMENTS

The Police Pension Trust Fund is authorized to invest in bonds, notes, and other obligations of the U.S. government; corporate debentures and obligations; insured mortgage notes and loans; common and preferred stocks; stock options; and other investment vehicles as set forth in Illinois Compiled Statutes.

The Police Pension Trust Fund’s policy is to maintain focus on its investment decision-making process. Specifically, the Police Pension Trust Fund’s benefit liabilities extend many years into the future. As such, the investment focus is on long-term results.

The Police Pension Trust Fund reports investments at fair value. The Fund categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Police Pension Trust Fund has the following recurring fair value measurements as of April 30, 2016: U.S. Treasury securities of \$402,141, Tennessee Valley Authority bonds of \$100,393, and corporate bonds of \$151,528 are valued using quoted market prices (Level 1 inputs).

The following schedule reports the fair values and maturities (using the segmented time distribution method) for the Police Pension Trust Fund’s investments at April 30, 2016.

	<u>Fair Value</u>	<u>Investment Maturities</u>			
		<u>Less than One Year</u>	<u>One to Five Years</u>	<u>Six to Ten Years</u>	<u>More than Ten Years</u>
U.S. Treasury Securities	\$402,141	\$99,985	\$302,156	\$ 0	\$ 0
Corporate Bonds	151,528	0	0	151,528	0
Tennessee Valley Authority	100,393	0	0	100,393	0
Total	654,062	<u>\$99,985</u>	<u>\$302,156</u>	<u>\$251,921</u>	<u>\$ 0</u>
Investments Not Sensitive to Interest Rate Risk:					
Money Market Funds	17,683				
Equity Mutual Funds	67,549				
REITS	2,364				
Total investments	<u>\$741,658</u>				

Interest Rate Risk

The Village does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Notes to Basic Financial Statements

April 30, 2016

NOTE 2. CASH AND INVESTMENTS (continued)

2.B. POLICE PENSION TRUST FUND (continued)

Credit Risk

The Police Pension Trust Fund’s investment policy requires all fixed income investments to be of investment grade quality or higher at purchase. Also, according to the provisions of the Illinois Compiled Statutes, fixed income purchases shall be limited to obligations issued or guaranteed as to principal and interest by the U.S. government or any agency or instrumentality thereof or to corporate and municipal issues. All securities shall be of investment grade quality (that is, at the time of purchases, rated no lower than Baa1 by Moody’s and no lower than BBB+ by Standard & Poor’s). The Board, at their discretion, may impose a higher standard on an individual investment manager basis as circumstances or investment objectives dictate.

Credit ratings for the Police Pension Trust Fund’s investments in debt securities at April 30, 2016 (excluding investments in U.S. Treasury securities, which are not considered to have credit risk) were as follows:

<u>Investment Type</u>	<u>Rating (Moody’s)</u>
Tennessee Valley Authority bonds	Aaa
Corporate bonds	Aaa-Aa2

Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Police Pension Trust Fund will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Police Pension Trust Fund’s investment policy requires that all investments be held with institutions that are in compliance with the net capital requirements of the Securities and Exchange Commission and the “Customer Protection Rule” (SEC Rule 15c3-3). Brokers must have insurance through the Securities Investors Protection Corporation (SIPC).

Concentration of Credit Risk

The Village places no limit on the amount the Police Pension Trust Fund may invest in any one issuer. At year end, the fund had investment concentrations in the following individual issuers (other than the U.S. government and mutual funds):

<u>Issuer</u>	<u>Investment Type</u>	<u>Investment Amount</u>	<u>Percentage of Total Investments</u>
Tennessee Valley Authority	Debt securities	\$100,393	13.5%
Chevron	Debt securities	75,322	10.2%
Microsoft	Debt securities	76,206	10.3%

VILLAGE OF MAHOMET
Mahomet, Illinois

Notes to Basic Financial Statements
April 30, 2016

NOTE 3. CAPITAL ASSETS

A summary of capital assets related to governmental and business-type activities is presented below:

	<u>Balance at</u> <u>May 1, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at</u> <u>April 30, 2016</u>	
Governmental activities					
Capital assets not being depreciated					
Land	\$ 1,568,213	\$ -	\$ -	\$ 1,568,213	
Other capital assets					
Buildings	2,654,840	134,260	-	2,789,100	
Other improvements	1,089,668	124,797	-	1,214,465	
Machinery and equipment	2,081,285	98,099	(41,345)	2,138,039	
Infrastructure	51,539,591	236,393	-	51,775,984	
Total other capital assets	<u>57,365,384</u>	<u>593,549</u>	<u>(41,345)</u>	<u>57,917,588</u>	
Total capital assets, governmental activities	58,933,597	593,549	(41,345)	59,485,801	
Less: Accumulated depreciation	<u>(11,838,457)</u>	<u>(1,035,026)</u>	<u>41,249</u>	<u>(12,832,234)</u>	
Net capital assets, governmental activities	<u>\$ 47,095,140</u>	<u>\$ (441,477)</u>	<u>\$ (96)</u>	<u>\$ 46,653,567</u>	
	<u>Balance at</u> <u>May 1, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers</u>	<u>Balance at</u> <u>April 30, 2016</u>
Business-type activities					
Capital assets not being depreciated					
Land	\$ 103,466	\$ -	\$ -	\$ -	\$ 103,466
Construction in progress	14,351,455	515,639	-	(14,867,094)	-
Total not being depreciated	<u>14,454,921</u>	<u>515,639</u>	<u>-</u>	<u>(14,867,094)</u>	<u>103,466</u>
Other capital assets					
Buildings and improvements	7,921,330	-	-	-	7,921,330
Machinery and equipment	655,304	14,035	(15,522)	-	653,817
Infrastructure	5,504,513	309,591	-	14,867,094	20,681,198
Total other capital assets	<u>14,081,147</u>	<u>323,626</u>	<u>(15,522)</u>	<u>14,867,094</u>	<u>29,256,345</u>
Total capital assets, business-type activities	28,536,068	839,265	(15,522)	-	29,359,811
Less: Accumulated depreciation	<u>(8,326,763)</u>	<u>(668,266)</u>	<u>15,522</u>	<u>-</u>	<u>(8,979,507)</u>
Net capital assets, business-type activities	<u>\$ 20,209,305</u>	<u>\$ 170,999</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,380,304</u>

**VILLAGE OF MAHOMET
Mahomet, Illinois**

Notes to Basic Financial Statements
April 30, 2016

NOTE 3. CAPITAL ASSETS (continued)

Depreciation expense was charged to functions as follows in the Statement of Activities:

Governmental activities:	
General government	\$ 24,869
Public safety	72,609
Highways and streets	870,974
Culture and recreation	<u>66,574</u>
Total depreciation expense for governmental activities	<u>\$1,035,026</u>
Business-type activities:	
Water	\$342,153
Sewer	<u>326,113</u>
Total depreciation expense for business-type activities	<u>\$668,266</u>

NOTE 4. LONG-TERM LIABILITIES

The following is a summary of the Village's long-term liability transactions for the year ended April 30, 2016:

	<u>Balance at May 1, 2015</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at April 30, 2016</u>	<u>Amounts Due within One Year</u>
Governmental activities					
Capital leases payable					
Commerce bank	\$ 680,294	\$ -	\$ (91,535)	\$ 588,759	\$ 93,357
General obligation bonds					
Series 2012	580,000	-	(60,000)	520,000	61,000
Series 2012A	1,025,000	-	(105,000)	920,000	105,000
Series 2012B	1,605,000	-	(160,000)	1,445,000	165,000
Series 2013	1,400,000	-	(50,000)	1,350,000	55,000
Accrued compensated absences	<u>238,191</u>	<u>-</u>	<u>(10,015)</u>	<u>228,176</u>	<u>-</u>
Total long-term liabilities, governmental activities	<u>\$ 5,528,485</u>	<u>\$ -</u>	<u>\$(476,550)</u>	<u>\$ 5,051,935</u>	<u>\$479,357</u>

VILLAGE OF MAHOMET
Mahomet, Illinois

Notes to Basic Financial Statements
April 30, 2016

NOTE 4. LONG-TERM LIABILITIES (continued)

	Balance at May 1, 2015	Additions	Reductions	Balance at April 30, 2016	Amounts Due within One Year
Business-type activities					
Notes payable					
Illinois EPA	\$13,380,443	\$ -	\$(592,800)	\$12,787,643	\$600,233
General obligation bonds					
Series 2012A - Water	1,775,000	-	(210,000)	1,565,000	225,000
Series 2012A - Sewer	425,000	-	(110,000)	315,000	105,000
Accrued compensated absences	78,008	-	(9,089)	68,919	-
Total long-term liabilities, business-type activities	<u>\$15,658,451</u>	<u>\$ -</u>	<u>\$(921,889)</u>	<u>\$14,736,562</u>	<u>\$930,233</u>

Long-term obligations outstanding at April 30, 2016, comprise the following:

General Obligation Bonds, Series 2012—On February 23, 2012, the Village issued \$750,000 of general obligation bonds. The bonds are to be retired in annual installments ranging from \$53,000 to \$69,000 beginning December 1, 2012, through December 1, 2023, with interest payable semiannually at interest rates ranging from .90% to 2.75%. The bonds will be repaid from governmental funds via the Transportation System Capital Improvement Fund. These bonds were issued to provide financing for Village road systems.

General Obligation Bonds Waterworks and Sewerage Refunding Bonds, Series 2012A - On May 2, 2012, the Village issued \$4,055,000 of general obligation bonds with an average interest rate of 2.0% to 3.0%. These bonds refunded the General Obligation Waterworks and Sewerage Refunding Bonds, Series 2003A, with an average interest rate of 3.50% to 4.25%, and the General Obligation Waterworks and Sewerage Bonds, Series 2003B, with an average interest rate of 3.50% to 4.00%. These bonds also provide financing for a water and sewer project. The bonds are to be retired in annual installments ranging from \$125,000 to \$440,000 beginning December 1, 2013, through January 1, 2024, with interest payable semiannually at interest rates ranging from 2.00% to 3.00%. The bonds are being repaid from operating revenues of the governmental funds via the Tax Increment Financing Fund (\$1,225,000), Waterworks Fund (\$2,185,000) and the Sewerage Fund (\$645,000).

General Obligation Bonds, Series 2012B - On May 2, 2012, the Village issued \$1,920,000 of general obligation bonds. The bonds are to be retired in annual installments ranging from \$155,000 to \$185,000 beginning January 1, 2013, through January 1, 2024, with a final payment of \$395,000 and interest payable semiannually at interest rates ranging from 2.00% to 3.00%. The bonds are being repaid from incremental revenues of the governmental funds via the Tax Increment Financing Fund. These bonds were issued to provide financing for Village road systems within the Tax Increment Financing District.

VILLAGE OF MAHOMET
Mahomet, Illinois

Notes to Basic Financial Statements
April 30, 2016

NOTE 4. LONG-TERM LIABILITIES (continued)

General Obligation Bonds, Series 2013 - On December 18, 2013, the Village issued \$1,400,000 of general obligation bonds. The bonds are to be retired in annual installments ranging from \$50,000 to \$100,000 beginning July 1, 2014, through January 1, 2034, with interest payable semiannually at interest rates ranging from 3.00% to 4.50%. The bonds are being repaid from governmental funds via the General Fund. These bonds were issued to provide financing for the Village Public Works building.

The annual debt service requirements for bonds payable are as follows:

Year ending April 30,	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2017	\$ 386,000	\$ 127,540	\$ 330,000	\$ 48,750
2018	397,000	119,514	320,000	42,150
2019	403,000	109,748	330,000	34,152
2020	414,000	99,713	220,000	25,900
2021	421,000	89,287	225,000	20,400
2022-26	1,479,000	264,678	455,000	20,550
2027-31	445,000	123,775	-	-
2032-34	290,000	43,424	-	-
Total	<u>\$4,235,000</u>	<u>\$ 977,679</u>	<u>\$1,880,000</u>	<u>\$ 191,902</u>

Capital Leases – On November 1, 2013, the Village entered into a capital lease agreement at an interest rate of 1.976% with Commerce Bank to purchase various pieces of transportation department equipment. The lease obligation is effective during the period from November 1, 2013, through July 1, 2021. Annual lease payments of interest and principal began on July 1, 2014. Total payments for the equipment are \$840,585 (principal of \$775,000 and interest of \$65,585). The lease meets the criteria of a capital lease since it transfers risk and benefits of ownership to the lessee by the end of the lease term. Capital lease payments are reflected as debt service expenditures at the government fund reporting level. The assets acquired through the capital lease total \$775,000, and accumulated depreciation at year end was \$180,822. The General Fund is making the payments on the lease.

Notes Payable – The Village entered into a loan agreement with the Illinois Environmental Protection Agency for \$13,473,000 for the sewer treatment plant. The total amount drawn on the note was \$13,380,443 on completion of the project. The note bears interest at 1.25% and requires semi-annual payments of interest and principal for a twenty-year term upon completion of the plant. The sewer fund is repaying this loan.

**VILLAGE OF MAHOMET
Mahomet, Illinois**

Notes to Basic Financial Statements
April 30, 2016

NOTE 4. LONG-TERM LIABILITIES (continued)

The annual debt service requirements for capital leases and notes payable are as follows:

Year ending April 30,	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2017	\$ 93,357	\$ 11,716	\$ 600,233	\$ 157,976
2018	95,215	9,859	607,759	150,449
2019	97,109	7,964	615,380	142,829
2020	99,042	3,031	623,096	135,112
2021	101,013	4,060	630,909	127,299
2022-26	103,023	2,262	3,275,214	515,838
2027-31	-	-	3,485,770	305,273
2032-34	-	-	2,949,282	81,197
Total	<u>\$ 588,759</u>	<u>\$ 38,892</u>	<u>\$12,787,643</u>	<u>\$1,615,973</u>

NOTE 5. DEFERRED COMPENSATION PLAN

The Village offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457 and administered by Nationwide Retirement Solutions. The plan, available to all full-time Village employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement death, or unforeseeable emergency. Contributions to the plan are recorded on the Village’s books as current salaries expenditures. All assets and income of the plan are held in trust by the plan administrator for the exclusive benefit of the participants and their beneficiaries. The Village does not take an active role in the managing the plan assets. Therefore, in accordance with GASB Statement No. 32, the deferred compensation plan is not reported in the Village’s financial statements.

NOTE 6. PENSION AND RETIREMENT FUND COMMITMENTS

6.A. ILLINOIS MUNICIPAL RETIREMENT FUND

The Village's defined benefit pension plan, Illinois Municipal Retirement (IMRF), for Regular and Sheriff’s Law Enforcement Personnel (SLEP) employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The Village’s plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer agent public pension fund. A summary of IMRF’s pension benefits is provided in the “Benefits Provided” section below. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan’s fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Notes to Basic Financial Statements
April 30, 2016

NOTE 6. PENSION AND RETIREMENT FUND COMMITMENTS (continued)

6.A. ILLINOIS MUNICIPAL RETIREMENT FUND (continued)

BENEFITS PROVIDED

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

VILLAGE OF MAHOMET
Mahomet, Illinois

Notes to Basic Financial Statements

April 30, 2016

NOTE 6. PENSION AND RETIREMENT FUND COMMITMENTS (continued)

6.A. ILLINOIS MUNICIPAL RETIREMENT FUND (continued)

EMPLOYEES COVERED BY BENEFIT TERMS

As of December 31, 2015, the following employees were covered by the benefit terms:

	IMRF Regular Plan	IMRF SLEP Plan
Retirees and Beneficiaries currently receiving benefits	6	0
Inactive Plan Members entitled to but not yet receiving benefits	15	0
Active Plan Members	<u>22</u>	<u>1</u>
Total	43	1

CONTRIBUTIONS

As set by statute, the Village's Regular Plan members are required to contribute 4.5% of their annual covered salary, and the Village's SLEP Plan members are required to contribute 7.5%. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Village's annual contribution rate for calendar year 2015 was 9.16% for the Regular Plan and 12.07% for the SLEP plan. For the calendar year ended December 31, 2015, the Village contributed \$101,695 to the Regular Plan and \$10,511 to the SLEP Plan. The Village also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

NET PENSION LIABILITY

The Village's net pension liability was measured as of December 31, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

ACTUARIAL ASSUMPTIONS

The following are the methods and assumptions used to determine total pension liability at December 31, 2015:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was Market Value of Assets.
- The **Inflation Rate** was assumed to be 3.5%.

Notes to Basic Financial Statements
April 30, 2016

NOTE 6. PENSION AND RETIREMENT FUND COMMITMENTS (continued)

6.A. ILLINOIS MUNICIPAL RETIREMENT FUND (continued)

ACTUARIAL ASSUMPTIONS (continued)

- **Salary Increases** were expected to be 3.75% to 14.50%, including inflation.
- The **Investment Rate of Return** was assumed to be 7.50%.
- **Projected Retirement Age** was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.
- The IMRF-specific rates for **Mortality** (for nondisabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For **Disabled Retirees**, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for nondisabled lives.
- For **Active Members**, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The **long-term expected rate of return** on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	38%	7.60%
International Equity	17%	7.80%
Fixed Income	27%	3.00%
Real Estate	8%	6.15%
Alternative Investments	9%	5.25-8.50%
Cash Equivalents	<u>1%</u>	2.25%
Total	100%	

VILLAGE OF MAHOMET
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Notes to Basic Financial Statements

April 30, 2016

NOTE 6. PENSION AND RETIREMENT FUND COMMITMENTS (continued)

6.A. ILLINOIS MUNICIPAL RETIREMENT FUND (continued)

SINGLE DISCOUNT RATE

A Single Discount Rate of 7.49% was used to measure the total pension liability for the Regular Plan, and 7.35% for the SLEP Plan. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.57%, and the resulting single discount rate is 7.49% for the Regular Plan and 7.35% for the SLEP Plan.

CHANGES IN THE NET PENSION LIABILITY

<u>Regular Plan</u>	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2014	\$ 3,747,999	\$ 3,689,346	\$ 58,653
Changes for the year:			
Service Cost	114,884	-	114,884
Interest on the Total Pension Liability	282,641	-	282,641
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	70,445	-	70,445
Changes of Assumptions	5,995	-	5,995
Contributions - Employer	-	101,695	(101,695)
Contributions - Employees	-	49,960	(49,960)
Net Investment Income	-	18,641	(18,641)
Benefit Payments, including Refunds of Employee Contributions	(73,779)	(73,779)	-
Other (Net Transfer)	-	(169,359)	169,359
Net Changes	<u>400,186</u>	<u>(72,842)</u>	<u>473,028</u>
Balances at December 31, 2015	<u>\$ 4,148,185</u>	<u>\$ 3,616,504</u>	<u>\$ 531,681</u>

VILLAGE OF MAHOMET
Mahomet, Illinois

Notes to Basic Financial Statements
April 30, 2016

NOTE 6. PENSION AND RETIREMENT FUND COMMITMENTS (continued)

6.A. ILLINOIS MUNICIPAL RETIREMENT FUND (continued)

CHANGES IN THE NET PENSION LIABILITY (continued)

<u>SLEP Plan</u>	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2014	\$ 64,534	\$ 50,630	\$ 13,904
Changes for the year:			
Service Cost	15,493	-	15,493
Interest on the Total Pension Liability	5,356	-	5,356
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	3,177	-	3,177
Changes of Assumptions	694	-	694
Contributions - Employer	-	10,511	(10,511)
Contributions - Employees	-	6,531	(6,531)
Net Investment Income	-	296	(296)
Benefit Payments, including Refunds of Employee Contributions	-	-	-
Other (Net Transfer)	-	(4,689)	4,689
Net Changes	<u>24,720</u>	<u>12,649</u>	<u>12,071</u>
Balances at December 31, 2015	<u>\$ 89,254</u>	<u>\$ 63,279</u>	<u>\$ 25,975</u>

SENSITIVITY OF THE NET PENSION LIABILITY TO CHANGES IN THE DISCOUNT RATE

The following presents the plans' net pension liabilities, calculated using a Single Discount Rate of 7.49% for the Regular Plan and 7.35% for the SLEP Plan, as well as what the plans' net pension liabilities would be if they were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Lower	Current Discount Rate	1% Higher
Regular Plan	(6.49%)	(7.49%)	(8.49%)
Net Pension Liability	\$1,184,556	\$531,681	\$ 2,450
SLEP Plan	(6.35%)	(7.35%)	(8.35%)
Net Pension Liability	\$ 68,671	\$ 25,975	\$ 15,277

PENSION EXPENSE, DEFERRED OUTFLOWS OF RESOURCES, AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS

For the year ended April 30, 2016, the Village recognized IMRF pension expense of \$323,871. At April 30, 2016, the Village reported deferred outflows or resources and deferred inflows of resources related to IMRF pensions from the following sources:

VILLAGE OF MAHOMET
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Notes to Basic Financial Statements
April 30, 2016

NOTE 6. PENSION AND RETIREMENT FUND COMMITMENTS (continued)

6.A. ILLINOIS MUNICIPAL RETIREMENT FUND (continued)

PENSION EXPENSE, DEFERRED OUTFLOWS OF RESOURCES, AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS (continued)

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i>		
Differences between expected and actual experience	\$ 61,003	\$ -
Changes of assumptions	5,557	-
Net difference between projected and actual earnings on pension plan investments	<u>206,874</u>	<u>-</u>
Total Deferred Amounts to be recognized in pension expense in future periods	273,434	-
<i>Pension Contributions made subsequent to the Measurement Date</i>	<u>74,804</u>	<u>-</u>
Total Deferred Amounts Related to Pensions	<u>\$348,238</u>	<u>\$ -</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending April 30,	Net Deferred Outflows of Resources
2017	\$140,274
2018	65,470
2019	65,470
2020	65,468
2021	10,853
Thereafter	<u>703</u>
Total	<u>\$348,238</u>

6.B. POLICE PENSION FUND

The Police Pension Fund was organized in December 2011 and is exempt from federal income tax. The pension fund is created and operated under state laws that provide for a fund to be established to provide retirement, death, and disability benefits for police officers and their dependents. The fund is managed by a board of five trustees made up of two persons appointed by the president of the Village and three persons elected by the members of the fund.

Notes to Basic Financial Statements
April 30, 2016

NOTE 6. PENSION AND RETIREMENT FUND COMMITMENTS (continued)

6.B. POLICE PENSION FUND (continued)

The defined benefits and employee and employer contribution levels are governed by Illinois State Statutes and may be amended only by the Illinois General Assembly. The Village of Mahomet accounts for the plan as a fiduciary pension trust fund. The Police Pension Fund's financial information is included within this financial report issued by the Village of Mahomet; a separate publicly available financial report that includes financial statements and required supplementary information will not be issued.

The financial statements of the Police Pension Fund are prepared using the accrual basis of accounting. Employee contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. All plan investments are reported at fair value.

PLAN DESCRIPTION

The Police Pension Fund is a defined-benefit single-employer pension plan that covers all sworn police personnel. Although this is a single-employer plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. This fund is accounted for and reported as a pension trust fund.

Following is a summary of the police pension plan as provided in the Illinois Statutes.

The police pension plan provides retirement benefits as well as death and disability benefits. There are two tiers or levels of benefits depending on when a participant enters a plan.

The police pension plan has no Tier 1 employees. Tier 2 employees attaining the age of 55 or more with 10 or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service with the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Police officers' salary for pension purposes shall not exceed \$106,800 however, that amount shall increase annually by the lesser of ½ of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.5% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least 10 years may retire at or after age 50 and receive a reduced benefit (i.e. ½% for each month under age 55).

VILLAGE OF MAHOMET
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Notes to Basic Financial Statements
April 30, 2016

NOTE 6. PENSION AND RETIREMENT FUND COMMITMENTS (continued)

6.B. POLICE PENSION FUND (continued)

PLAN DESCRIPTION (continued)

The monthly benefit of a Tier 2 police officer shall be increased annually age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually each January thereafter. The increase is the lesser of 3.0% or 1/2 of the change in the Consumer Price Index for the proceeding calendar year

EMPLOYEES COVERED BY BENEFIT TERMS

At April 30, 2015, the measurement date, membership consisted of:

	<u>Police Pension Fund</u>
Retirees and Beneficiaries currently receiving benefits	0
Inactive Plan Members entitled to but not yet receiving benefits	0
Active Plan Members	<u>8</u>
Total	8

CONTRIBUTIONS

Police officers are required by ILCS to contribute 9.91% of their base salary to the Police Pension Fund. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village of Mahomet is required to contribute the remaining amounts necessary to finance the plan as actuarially determined by an enrolled actuary. However, effective January 1, 2011, ILCS requires the Village to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of past service cost by the year 2040. For the fiscal year ended April 30, 2016, the Village contributed \$144,627 to the pension fund.

NET PENSION LIABILITY

The Village’s net pension liability was measured as of April 30, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Notes to Basic Financial Statements
April 30, 2016

NOTE 6. PENSION AND RETIREMENT FUND COMMITMENTS (continued)

6.B. POLICE PENSION FUND (continued)

ACTUARIAL ASSUMPTIONS

The following are the methods and assumptions used to determine total pension liability at April 30, 2015:

- **Actuarial Cost Method:** Entry Age Normal
- **Amortization Method:** Level Dollar
- **Amortization Period:** Ends in fiscal year 2041
- **Asset Valuation Method:** 5-year smoothed market, no corridor
- **Salary Increases:** Graded rates from 4.86% at age 25 to 1.12% at age 55, plus 1.50% inflation allowance
- **Payroll Growth:** 3.50% per year
- **Investment Rate of Return:** 6.50% per year
- **Retirement Rates:** From 0.36 at age 50 to 1.00 at age 69
- **Mortality:** Active lives – RP-2000 Combined Healthy Mortality Table (male) with blue-collar adjustment projected by Scale BB to 2015; Disabled lives – RP-2000 Combined Healthy Mortality Table (male) with blue-collar adjustment projected by Scale BB to 2015 with a 150% load for participants under age 50

SINGLE DISCOUNT RATE

A Single Discount Rate of 6.0099% was used to measure the total pension liability for the Police Pension Fund. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary position is insufficient to pay benefits).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 6.50%, the municipal bond rate is 3.62%, and the resulting single discount rate is 6.0099%.

VILLAGE OF MAHOMET
Mahomet, Illinois

Notes to Basic Financial Statements
April 30, 2016

NOTE 6. PENSION AND RETIREMENT FUND COMMITMENTS (continued)

6.B. POLICE PENSION FUND (continued)

CHANGES IN THE NET PENSION LIABILITY

<u>Police Pension Fund</u>	<u>Total Pension Liability (A)</u>	<u>Plan Fiduciary Net Position (B)</u>	<u>Net Pension Liability (A) - (B)</u>
Balances at April 30, 2014	\$ 1,369,929	\$ 685,674	\$ 684,255
Changes for the year:			
Service Cost	116,352	-	116,352
Interest on the Total Pension Liability	82,331	-	82,331
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	(42,978)	-	(42,978)
Changes of Assumptions	184,077	-	184,077
Contributions - Employer	-	217,260	(217,260)
Contributions - Employees	-	37,774	(37,774)
Net Investment Income	-	6,950	(6,950)
Benefit Payments, including Refunds of Employee Contributions	-	-	-
Other (Net Transfer)	-	(6,312)	6,312
Net Changes	<u>339,782</u>	<u>255,672</u>	<u>84,110</u>
Balances at April 30, 2015	<u>\$ 1,709,711</u>	<u>\$ 941,346</u>	<u>\$ 768,365</u>

SENSITIVITY OF THE NET PENSION LIABILITY TO CHANGES IN THE DISCOUNT RATE

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 6.01%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	<u>1% Lower</u>	<u>Current Discount Rate</u>	<u>1% Higher</u>
Police Pension Fund	(5.01%)	(6.01%)	(7.01%)
Net Pension Liability	\$1,063,516	\$768,365	\$528,669

PENSION EXPENSE, DEFERRED OUTFLOWS OF RESOURCES, AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS

For the year ended April 30, 2016, the Village recognized Police Pension Fund pension expense of \$121,135. At April 30, 2016, the Village reported deferred outflows or resources and deferred inflows of resources related to IMRF pensions from the following sources:

VILLAGE OF MAHOMET
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Notes to Basic Financial Statements
April 30, 2016

NOTE 6. PENSION AND RETIREMENT FUND COMMITMENTS (continued)

6.B. POLICE PENSION FUND (continued)

PENSION EXPENSE, DEFERRED OUTFLOWS OF RESOURCES, AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS (continued)

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i>		
Differences between expected and actual experience	\$ -	\$ 40,008
Changes of assumptions	171,356	-
Net difference between projected and actual earnings on pension plan investments	<u>36,263</u>	<u>-</u>
Total Deferred Amounts to be recognized in pension expense in future periods	207,619	40,008
<i>Pension Contributions made subsequent to the Measurement Date</i>	<u>144,627</u>	<u>-</u>
Total Deferred Amounts Related to Pensions	<u>\$352,246</u>	<u>\$ 40,008</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending April 30,	Net Deferred Outflows of Resources
2017	\$165,634
2018	21,007
2019	21,007
2020	21,007
2021	11,941
Thereafter	<u>71,642</u>
Total	<u>\$312,238</u>

VILLAGE OF MAHOMET
Mahomet, Illinois

Notes to Basic Financial Statements
April 30, 2016

NOTE 7. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

The Village does not maintain a retiree healthcare plan. The Village is not required by law or contractual agreement to provide funding for retiree health costs other than the pay-as-you-go amount necessary to provide current benefits to retirees. Any participating retired plan members would contribute 100 percent of their premium costs. An implicit rate subsidy exists even though any retirees would contribute 100 percent of their premium because of the pooled aspects of providing health benefit coverage. The subsidy is a result of the basic nature of insurance: one risk group subsidizes another to arrive at a blended premium. The Village's current employees subsidize older retirees. The Village has unionized workers and contribution requirements can be changed by the Village board at any time.

The Village had no retirees included in its healthcare plan during the year ending April 30, 2016. As a result, the Village's implicit liability is immaterial for the year ending April 30, 2016.

NOTE 8. COMMITMENTS

As of April 30, 2016, the Village had the following commitments with respect to capital projects and debt service:

Project	Remaining Commitment	Expected Date of Completion
Vehicle replacement	\$ 176,500	2017
TIF District projects	321,065	2017
Wastewater treatment projects	510,000	2017
Park improvements	300,500	2017
Transportation capital projects	467,691	2017
Debt service & reserve	2,410,499	—

NOTE 9. MOTOR FUEL TAX ALLOTMENT

Under current procedures, the motor fuel tax allotments of the Village are received from the State of Illinois each month. These allotments may be expended only for specific projects that have been approved each month by the Illinois Department of Transportation.

NOTE 10. RISK MANAGEMENT

The Village is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. There have been no significant reductions in insurance coverage from the prior year, and the amount of settlements have not exceeded coverage in any of the past three fiscal years. The Village handles these risks as follows.

VILLAGE OF MAHOMET
Mahomet, Illinois

Notes to Basic Financial Statements
April 30, 2016

NOTE 10. RISK MANAGEMENT (continued)

Illinois Municipal League Risk Management Association—The Village participates in the Illinois Municipal League Risk Management Association (IMLRMA). IMLRMA is an association of municipalities in Illinois formed under the Illinois Intergovernmental Corporation Statute to pool their risk management needs. The pool is self-sustaining through member premiums and provides the following types of coverage: worker’s compensation, auto liability and comprehensive general liability, portable equipment, auto physical damage, and property. An annual premium is charged to cover expected claims and administrative costs. The Village and other participating entities cover loss experiences that exceed predictions through additional premiums. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Village.

NOTE 11. REVENUES DUE FROM STATE AND COUNTY GOVERNMENTS

The following is a breakdown of the amounts due from the State and County governments in the government-wide financial statements at April 30, 2016:

<u>Champaign County:</u>	
Property taxes	\$3,187,821
Police fines and fees	1,859
<u>State of Illinois:</u>	
Sales tax	92,818
Use tax	27,132
Income tax	214,628
Corporate pers. repl. tax	896
Telecommunications tax	26,668
Motor Fuel Tax	<u>16,518</u>
Total	<u>\$3,568,340</u>

NOTE 12. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Transfers to/from other funds at April 30, 2016, consist of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major governmental funds:		
General Fund	\$ 597,380	\$ 185,840
Tax Increment Financing Fund	394,341	429,341
Nonmajor governmental funds	272,686	609,226
Major enterprise funds:		
Waterworks Fund	41,289	-
Sewerage Fund	<u>-</u>	<u>81,289</u>
Total transfers	<u>\$1,305,696</u>	<u>\$1,305,696</u>

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**VILLAGE OF MAHOMET
Mahomet, Illinois**

Notes to Basic Financial Statements
April 30, 2016

NOTE 12. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (continued)

General Fund transfers to other funds are to cover operating expenses. Transfers into the General Fund are for capital asset purchases and debt service. Transfers from the Sewerage Fund to the Waterworks Fund are for debt service.

NOTE 13. RESTATEMENT

The Village implemented GASB Statement No. 68, as discussed in Note 1, and consequently recognized deferred outflows and inflows of resources related to pensions and net pension liability in the current year. The net opening balance of deferred outflows and inflows of resources and net pension liability was \$514,775. To recognize these pension-related opening balances, on the government-wide Statement of Activities, the opening net position of the governmental activities has been restated by \$(459,765), and that of the business-type activities by \$(55,010). The opening net position of the Waterworks Fund has been restated by \$(25,497), and that of the Sewerage Fund by \$(29,513).

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REQUIRED SUPPLEMENTARY INFORMATION

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VILLAGE OF MAHOMET

Mahomet, Illinois

Schedule of Changes in the Net Pension Liability & Related Ratios

Illinois Municipal Retirement Fund Regular Plan

Calendar Year 2015

Calendar Year Ended December 31,	<u>2015</u>
Total Pension Liability	
Service Cost	\$ 114,884
Interest on the Total Pension Liability	282,641
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience of the Total Pension Liability	70,445
Changes of Assumptions	5,995
Benefit Payments, including Refunds of Employee Contributions	(73,779)
Net Change in Total Pension Liability	<u>400,186</u>
Total Pension Liability - Beginning	<u>3,747,999</u>
Total Pension Liability - Ending (A)	<u><u>\$ 4,148,185</u></u>
Plan Fiduciary Net Position	
Contributions - Employer	\$ 101,695
Contributions - Employees	49,960
Net Investment Income	18,641
Benefit Payments, including Refunds of Employee Contributions	(73,779)
Other (Net Transfer)	(169,359)
Net Change in Plan Fiduciary Net Position	<u>(72,842)</u>
Plan Fiduciary Net Position - Beginning	<u>3,689,346</u>
Plan Fiduciary Net Position - Ending (B)	<u><u>\$ 3,616,504</u></u>
Net Pension Liability (Asset) - Ending (A) - (B)	<u><u>\$ 531,681</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.18%
Covered Valuation Payroll	\$ 1,110,220
Net Pension Liability as a Percentage of Covered Valuation Payroll	47.89%

Notes to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

VILLAGE OF MAHOMET

Mahomet, Illinois

Schedule of Employer Contributions
Illinois Municipal Retirement Fund Regular Plan
 Calendar Year 2015

Calendar Year Ended December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2015	\$ 101,696	\$ 101,695	\$ 1	\$ 1,110,220	9.16%

Notes to Schedule:

*Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2015 Contribution Rate **

Valuation Date:

Notes Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2015 Contribution Rates:

<i>Actuarial Cost Method:</i>	Aggregate entry age = normal
<i>Amortization Method:</i>	Level percentage of payroll, closed
<i>Remaining Amortization Period:</i>	29-year closed period
<i>Asset Valuation Method:</i>	5-year smoothed market; 20% corridor
<i>Wage Growth:</i>	4%
<i>Price Inflation:</i>	3%, approximate; no explicit price inflation assumption is used in this valuation.
<i>Salary Increases:</i>	4.40% to 16%, including inflation
<i>Investment Rate of Return:</i>	7.50%
<i>Retirement Age:</i>	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2011 valuation pursuant to an experience study of the period 2008 to 2010.
<i>Mortality:</i>	RP-2000 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projection scale AA. For men, 120% of the table rates were used. For women, 92% of the table rates were used. For disabled lives, the mortality rates are the rates applicable to nondisabled lives set forward 10 years.

Other Information:

Notes: There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2012, actuarial valuation; note two-year lag between valuation and rate setting.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

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VILLAGE OF MAHOMET

Mahomet, Illinois

Schedule of Changes in the Net Pension Liability & Related Ratios

Illinois Municipal Retirement Fund SLEP Plan

Calendar Year 2015

Calendar Year Ended December 31,	<u>2015</u>
Total Pension Liability	
Service Cost	\$ 15,493
Interest on the Total Pension Liability	5,356
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience of the Total Pension Liability	3,177
Changes of Assumptions	694
Benefit Payments, including Refunds of Employee Contributions	-
Net Change in Total Pension Liability	<u>24,720</u>
Total Pension Liability - Beginning	<u>64,534</u>
Total Pension Liability - Ending (A)	<u>\$ 89,254</u>
Plan Fiduciary Net Position	
Contributions - Employer	\$ 10,511
Contributions - Employees	6,531
Net Investment Income	296
Benefit Payments, including Refunds of Employee Contributions	-
Other (Net Transfer)	(4,689)
Net Change in Plan Fiduciary Net Position	<u>12,649</u>
Plan Fiduciary Net Position - Beginning	<u>50,630</u>
Plan Fiduciary Net Position - Ending (B)	<u>\$ 63,279</u>
Net Pension Liability (Asset) - Ending (A) - (B)	<u>\$ 25,975</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	70.90%
Covered Valuation Payroll	\$ 87,076
Net Pension Liability as a Percentage of Covered Valuation Payroll	29.83%

Notes to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

VILLAGE OF MAHOMET

Mahomet, Illinois

Schedule of Employer Contributions Illinois Municipal Retirement Fund SLEP Plan Calendar Year 2015

Calendar Year Ended December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2015	\$ 10,510	\$ 10,511	\$ (1)	\$ 87,076	12.07%

Notes to Schedule:

*Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2015 Contribution Rate **

Valuation Date:

Notes Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2015 Contribution Rates:

<i>Actuarial Cost Method:</i>	Aggregate entry age = normal
<i>Amortization Method:</i>	Level percentage of payroll, closed
<i>Remaining Amortization Period:</i>	29-year closed period
<i>Asset Valuation Method:</i>	5-year smoothed market; 20% corridor
<i>Wage Growth:</i>	4%
<i>Price Inflation:</i>	3%, approximate; no explicit price inflation assumption is used in this valuation.
<i>Salary Increases:</i>	4.40% to 16%, including inflation
<i>Investment Rate of Return:</i>	7.50%
<i>Retirement Age:</i>	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2011 valuation pursuant to an experience study of the period 2008 to 2010.
<i>Mortality:</i>	RP-2000 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projection scale AA. For men, 120% of the table rates were used. For women, 92% of the table rates were used. For disabled lives, the mortality rates are the rates applicable to nondisabled lives set forward 10 years.

Other Information:

Notes: There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2012, actuarial valuation; note two-year lag between valuation and rate setting.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

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VILLAGE OF MAHOMET

Mahomet, Illinois

Schedule of Changes in the Net Pension Liability & Related Ratios

Police Pension Trust Fund

For the Year Ended April 30, 2015

Year Ended April 30,	<u>2015</u>
Total Pension Liability	
Service Cost	\$ 116,352
Interest on the Total Pension Liability	82,331
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience of the Total Pension Liability	(42,978)
Changes of Assumptions	184,077
Benefit Payments, including Refunds of Employee Contributions	-
Net Change in Total Pension Liability	<u>339,782</u>
Total Pension Liability - Beginning	<u>1,369,929</u>
Total Pension Liability - Ending (A)	<u><u>\$ 1,709,711</u></u>
Plan Fiduciary Net Position	
Contributions - Employer	\$ 217,260
Contributions - Employees	37,774
Net Investment Income	6,950
Benefit Payments, including Refunds of Employee Contributions	-
Other (Net Transfer)	(6,312)
Net Change in Plan Fiduciary Net Position	<u>255,672</u>
Plan Fiduciary Net Position - Beginning	<u>685,674</u>
Plan Fiduciary Net Position - Ending (B)	<u><u>\$ 941,346</u></u>
Net Pension Liability (Asset) - Ending (A) - (B)	<u><u>\$ 768,365</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	55.06%
Covered Valuation Payroll	431,059
Net Pension Liability as a Percentage of Covered Valuation Payroll	178.25%

Notes to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

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VILLAGE OF MAHOMET

Mahomet, Illinois

Schedule of Employer Contributions

Police Pension Trust Fund

April 30, 2015

<u>Fiscal Year Ended April 30,</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Valuation Payroll</u>	<u>Actual Contribution as a Percentage of Covered Valuation Payroll</u>
2015	\$ 131,763	\$ 217,260	\$ (85,497)	\$ 431,059	50.40%

Notes to Schedule:

Valuation Date:

Notes Actuarially determined contribution rates are calculated as of May 1 each year prior to the beginning of the year in which contributions are reported.

Methods and Assumptions Used to Determine Total Pension Liability and Contribution Rates:

<i>Actuarial Cost Method:</i>	Entry age normal
<i>Amortization Method:</i>	Level dollar
<i>Amortization Period:</i>	Ends in fiscal year 2041
<i>Asset Valuation Method:</i>	5-year smoothed market; no corridor
<i>Wage Growth:</i>	3.50%
<i>Salary Increases:</i>	Graded rates from 4.86% at age 25 to 1.12% at age 55, plus 1.50% inflation allowance
<i>Investment Rate of Return:</i>	6.50%
<i>Retirement Age:</i>	Rates from 0.36 at age 50 to 1.00 at age 69
<i>Mortality:</i>	Active lives – RP-2000 Combined Healthy Mortality Table (male) with blue-collar adjustment projected by Scale BB to 2015; Disabled lives – RP-2000 Combined Healthy Mortality Table (male) with blue-collar adjustment projected by Scale BB to 2015 with a 150% load for participants under age 50

Other Information: There were no benefit changes during the year.
Municipal contributions at 100% based upon 5-year historical average.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

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VILLAGE OF MAHOMET

Mahomet, Illinois

Schedule of Investment Returns - Police Pension Fund

April 30, 2016

Annual Money-Weighted Rate
of Return, Net of Investment Expense

1.48%

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VILLAGE OF MAHOMET

Mahomet, Illinois

Budgetary Comparison Schedule (Budgetary Basis) - General Fund

For the Year Ended April 30, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$ 909,619	\$ 909,619	\$ 910,506	\$ 887
Replacement taxes	6,000	6,000	5,860	(140)
Income taxes	610,761	610,761	872,501	261,740
Sales taxes	777,900	777,900	797,050	19,150
Permits, licenses and cable fees	315,600	315,600	353,475	37,875
Fines	34,500	34,500	19,790	(14,710)
Interest income	2,313	2,313	3,351	1,038
Miscellaneous	5,000	5,000	10,920	5,920
Total revenues	<u>2,661,693</u>	<u>2,661,693</u>	<u>2,973,453</u>	<u>311,760</u>
Expenditures:				
Current				
General government	676,833	676,833	578,380	98,453
Public safety	1,050,002	1,050,002	937,779	112,223
Highways and streets	902,354	902,354	599,895	302,459
Planning and zoning	501,388	501,388	393,576	107,812
Economic development	110,550	110,550	52,506	58,044
Debt service				
Principal	55,000	55,000	141,535	(86,535)
Interest expense and fiscal charges	59,048	59,048	67,218	(8,170)
Capital outlay	<u>374,800</u>	<u>374,800</u>	<u>200,010</u>	<u>174,790</u>
Total expenditures	<u>3,729,975</u>	<u>3,729,975</u>	<u>2,970,899</u>	<u>759,076</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,068,282)</u>	<u>(1,068,282)</u>	<u>2,554</u>	<u>1,070,836</u>
Other financing sources (uses):				
Sale of assets	1,100	1,100	9,876	8,776
Transfers in	619,008	619,008	597,380	(21,628)
Transfers out	<u>(84,524)</u>	<u>(84,524)</u>	<u>(185,840)</u>	<u>(101,316)</u>
Total other financing sources (uses)	<u>535,584</u>	<u>535,584</u>	<u>421,416</u>	<u>(114,168)</u>
Net change in fund balances	(532,698)	(532,698)	423,970	956,668
Fund balances - beginning	<u>1,701,873</u>	<u>1,701,873</u>	<u>1,701,873</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,169,175</u>	<u>\$ 1,169,175</u>	<u>\$ 2,125,843</u>	<u>\$ 956,668</u>

The notes to budgetary comparison schedules are an integral part of this statement.

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VILLAGE OF MAHOMET

Mahomet, Illinois

Budgetary Comparison Schedule (Budgetary Basis) - Tax Increment Financing Fund

For the Year Ended April 30, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$ 1,653,430	\$ 1,653,430	\$ 1,620,893	\$ (32,537)
Interest income	715	715	1,459	744
Total revenues	<u>1,654,145</u>	<u>1,654,145</u>	<u>1,622,352</u>	<u>(31,793)</u>
Expenditures:				
Current				
Economic development	1,327,868	1,327,868	1,179,320	148,548
Debt service				
Principal	291,500	291,500	265,000	26,500
Interest expense and fiscal charges	76,203	76,203	69,275	6,928
Capital outlay	<u>88,000</u>	<u>88,000</u>	<u>-</u>	<u>88,000</u>
Total expenditures	<u>1,783,571</u>	<u>1,783,571</u>	<u>1,513,595</u>	<u>269,976</u>
Excess (deficiency) of revenues over (under) expenditures	(129,426)	(129,426)	108,757	238,183
Other financing sources (uses):				
Transfers in	394,313	394,313	394,341	28
Transfers out	<u>(472,244)</u>	<u>(472,244)</u>	<u>(429,341)</u>	<u>42,903</u>
Total other financing sources (uses)	<u>(77,931)</u>	<u>(77,931)</u>	<u>(35,000)</u>	<u>42,931</u>
Net change in fund balances	(207,357)	(207,357)	73,757	281,114
Fund balances - beginning	<u>742,090</u>	<u>742,090</u>	<u>742,090</u>	<u>-</u>
Fund balances - ending	<u>\$ 534,733</u>	<u>\$ 534,733</u>	<u>\$ 815,847</u>	<u>\$ 281,114</u>

The notes to budgetary comparison schedules are an integral part of this statement.

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**VILLAGE OF MAHOMET
Mahomet, Illinois**

Notes to Budgetary Comparison Schedules
April 30, 2016

BUDGET LAW

The Village board prepares its annual operating budget under the provisions of the Illinois Municipal Budget Law. In accordance with those provisions, the following process is used to adopt the annual budget:

- a. Prior to the end of the first quarter of each fiscal year, a board designated person or persons designated by the board submits to the board a proposed operating budget for the year commencing on May 1.
- b. Public hearings are conducted to obtain citizen comments. At least one public hearing must be held no later than 10 days prior to final approval of the budget.
- c. Subsequent to the public hearings the budget is adopted by the board.

The legal level of control at which expenditures may not legally exceed appropriations is at the fund level.

BASIS OF ACCOUNTING

The budget is prepared on the modified accrual basis of accounting.

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OTHER SUPPLEMENTARY INFORMATION

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VILLAGE OF MAHOMET

Mahomet, Illinois

Combining Balance Sheet Nonmajor Governmental Funds

April 30, 2016

	<u>Forfeited Funds</u>	<u>IMRF Fund</u>	<u>Recreation Fund</u>	<u>Social Security Fund</u>	<u>Parks Fund</u>
<u>Assets:</u>					
Cash	\$ -	\$ 22,872	\$ 158,579	\$ 40,939	\$ 412,922
Cash - restricted	8,640	-	-	-	-
Property taxes receivable	-	106,169	-	94,316	99,904
Due from State of Illinois	-	-	-	-	-
Utility taxes receivable	-	-	-	-	-
Prepaid insurance	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 8,640</u>	<u>\$ 129,041</u>	<u>\$ 158,579</u>	<u>\$ 135,255</u>	<u>\$ 512,826</u>
<u>Liabilities:</u>					
Accounts payable	\$ -	\$ -	\$ 11,161	\$ -	\$ 5,664
Accrued salaries	-	-	2,500	-	3,832
Unearned revenue	-	-	41,790	-	-
	<u>-</u>	<u>-</u>	<u>55,451</u>	<u>-</u>	<u>9,496</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>55,451</u>	<u>-</u>	<u>9,496</u>
<u>Deferred Inflows of Resources:</u>					
Unavailable revenue - property taxes	<u>-</u>	<u>106,169</u>	<u>-</u>	<u>94,316</u>	<u>99,904</u>
<u>Fund Balances:</u>					
Nonspendable	-	-	-	-	-
Restricted	8,640	22,872	-	40,939	-
Assigned	-	-	103,128	-	403,426
	<u>-</u>	<u>-</u>	<u>103,128</u>	<u>-</u>	<u>403,426</u>
Total fund balances	<u>8,640</u>	<u>22,872</u>	<u>103,128</u>	<u>40,939</u>	<u>403,426</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 8,640</u>	<u>\$ 129,041</u>	<u>\$ 158,579</u>	<u>\$ 135,255</u>	<u>\$ 512,826</u>

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VILLAGE OF MAHOMET

Mahomet, Illinois

Combining Balance Sheet Nonmajor Governmental Funds

April 30, 2016

	<u>Insurance Fund</u>	<u>Transportation System Capital Improvement</u>	<u>Utility Tax</u>	<u>Motor Fuel Tax</u>	<u>Totals</u>
<u>Assets:</u>					
Cash	\$ 5,031	\$ 652,790	\$ 1,209	\$ -	\$ 1,294,342
Cash - restricted	-	72,385	-	327,730	408,755
Property taxes receivable	96,687	71,965	-	-	469,041
Due from State of Illinois	-	26,669	-	16,518	43,187
Utility taxes receivable	-	-	27,968	-	27,968
Prepaid insurance	61,162	-	-	-	61,162
Total assets	<u>\$ 162,880</u>	<u>\$ 823,809</u>	<u>\$ 29,177</u>	<u>\$ 344,248</u>	<u>\$ 2,304,455</u>
<u>Liabilities:</u>					
Accounts payable	\$ -	\$ -	\$ -	\$ 490	\$ 17,315
Accrued salaries	-	-	-	-	6,332
Unearned revenue	-	14,665	-	-	56,455
Total liabilities	<u>-</u>	<u>14,665</u>	<u>-</u>	<u>490</u>	<u>80,102</u>
<u>Deferred Inflows of Resources:</u>					
Unavailable revenue - property taxes	96,687	71,965	-	-	469,041
<u>Fund Balances:</u>					
Nonspendable	61,162	-	-	-	61,162
Restricted	5,031	72,385	-	343,758	493,625
Assigned	-	664,794	29,177	-	1,200,525
Total fund balances	<u>66,193</u>	<u>737,179</u>	<u>29,177</u>	<u>343,758</u>	<u>1,755,312</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 162,880</u>	<u>\$ 823,809</u>	<u>\$ 29,177</u>	<u>\$ 344,248</u>	<u>\$ 2,304,455</u>

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VILLAGE OF MAHOMET

Mahomet, Illinois

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended April 30, 2016

	<u>Forfeited Funds</u>	<u>IMRF Fund</u>	<u>Recreation Fund</u>	<u>Social Security Fund</u>	<u>Parks Fund</u>
<u>Revenues:</u>					
Property taxes	\$ -	\$ 88,179	\$ -	\$ 114,394	\$ 95,188
Motor fuel taxes	-	-	-	-	-
Rentals, fees, and services	-	-	116,882	-	120
Utility taxes	-	-	-	-	-
Fines	1,863	-	-	-	-
Interest income	18	61	200	92	533
Miscellaneous	-	-	24,112	-	3,839
	<u>-</u>	<u>-</u>	<u>24,112</u>	<u>-</u>	<u>3,839</u>
Total revenues	<u>1,881</u>	<u>88,240</u>	<u>141,194</u>	<u>114,486</u>	<u>99,680</u>
<u>Expenditures:</u>					
Current					
General government	-	-	-	-	-
Public safety	9,810	-	-	-	-
Highways and streets	-	-	-	-	-
Culture and recreation	-	-	176,513	-	170,185
Debt service					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	140,177
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>140,177</u>
Total expenditures	<u>9,810</u>	<u>-</u>	<u>176,513</u>	<u>-</u>	<u>310,362</u>
Excess of revenues over (under) expenditures	<u>(7,929)</u>	<u>88,240</u>	<u>(35,319)</u>	<u>114,486</u>	<u>(210,682)</u>
<u>Other Financing Sources (Uses):</u>					
Operating transfers in	-	-	23,132	-	209,554
Operating transfers out	-	(80,891)	(5,000)	(101,335)	(7,000)
	<u>-</u>	<u>(80,891)</u>	<u>(5,000)</u>	<u>(101,335)</u>	<u>(7,000)</u>
Total other financing sources (uses)	<u>-</u>	<u>(80,891)</u>	<u>18,132</u>	<u>(101,335)</u>	<u>202,554</u>
Net change in fund balances	<u>(7,929)</u>	<u>7,349</u>	<u>(17,187)</u>	<u>13,151</u>	<u>(8,128)</u>
Fund balances, beginning of the year	<u>16,569</u>	<u>15,523</u>	<u>120,315</u>	<u>27,788</u>	<u>411,554</u>
Fund balances, end of the year	<u>\$ 8,640</u>	<u>\$ 22,872</u>	<u>\$ 103,128</u>	<u>\$ 40,939</u>	<u>\$ 403,426</u>

(continued)

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VILLAGE OF MAHOMET

Mahomet, Illinois

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended April 30, 2016

	<u>Insurance Fund</u>	<u>Transportation System Capital Improvement</u>	<u>Utility Tax</u>	<u>Motor Fuel Tax</u>	<u>Totals</u>
<u>Revenues:</u>					
Property taxes	\$ 82,571	\$ 71,917	\$ -	\$ -	\$ 452,249
Motor fuel taxes	-	-	-	197,022	197,022
Rentals, fees, and services	-	-	-	-	117,002
Utility taxes	-	171,022	360,766	-	531,788
Fines	-	-	-	-	1,863
Interest income	48	747	97	412	2,208
Miscellaneous	-	189,240	-	1,289	218,480
Total revenues	<u>82,619</u>	<u>432,926</u>	<u>360,863</u>	<u>198,723</u>	<u>1,520,612</u>
<u>Expenditures:</u>					
Current					
General government	92,197	-	-	-	92,197
Public safety	-	-	-	-	9,810
Highways and streets	-	-	-	205,717	205,717
Culture and recreation	-	-	-	-	346,698
Debt service					
Principal retirement	-	60,000	-	-	60,000
Interest and fiscal charges	-	12,225	-	-	12,225
Capital outlay	-	236,393	-	16,970	393,540
Total expenditures	<u>92,197</u>	<u>308,618</u>	<u>-</u>	<u>222,687</u>	<u>1,120,187</u>
Excess of revenues over (under) expenditures	<u>(9,578)</u>	<u>124,308</u>	<u>360,863</u>	<u>(23,964)</u>	<u>400,425</u>
<u>Other Financing Sources (Uses):</u>					
Operating transfers in	5,000	35,000	-	-	272,686
Operating transfers out	-	-	(415,000)	-	(609,226)
Total other financing sources (uses)	<u>5,000</u>	<u>35,000</u>	<u>(415,000)</u>	<u>-</u>	<u>(336,540)</u>
Net change in fund balances	(4,578)	159,308	(54,137)	(23,964)	63,885
Fund balances , beginning of the year	<u>70,771</u>	<u>577,871</u>	<u>83,314</u>	<u>367,722</u>	<u>1,691,427</u>
Fund balances , end of the year	<u>\$ 66,193</u>	<u>\$ 737,179</u>	<u>\$ 29,177</u>	<u>\$ 343,758</u>	<u>\$ 1,755,312</u>

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VILLAGE OF MAHOMET

Mahomet, Illinois

Equalized Assessed Valuations, Tax Rates, Taxes Extended and Collected, and Legal Debt Margin

April 30, 2016

Tax Levy Year	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Equalized Assessed Valuation	\$ <u>169,328,648</u>	\$ <u>161,118,680</u>	\$ <u>153,001,608</u>	\$ <u>148,738,628</u>	\$ <u>148,616,600</u>
<u>Tax Rates</u>					
General	0.3440	0.3452	0.3414	0.3314	0.3098
Bond	0.0425	0.0447	0.0468	0.0482	0.0478
IMRF	0.0627	0.0548	0.0561	0.0560	0.0591
Fire protection	0.0232	0.0245	0.0255	0.0254	0.0252
Police protection	0.1186	0.1192	0.1177	0.1141	0.1129
Police pension	0.0557	0.0588	0.0638	0.0688	0.0707
Audit	0.0093	0.0098	0.0102	0.0082	0.0076
Liability insurance	0.0571	0.0513	0.0535	0.0509	0.0494
Street and bridge	0.0320	0.0320	0.0314	0.0316	0.0325
Park	0.0590	0.0592	0.0585	0.0568	0.0562
Public benefit	-	-	-	-	-
ESDA	0.0009	0.0009	0.0009	0.0009	0.0009
Social security	0.0557	0.0710	0.0714	0.0713	0.0535
Chloridine	-	-	-	-	-
1/2 road and bridge	<u>0.0582</u>	<u>0.0589</u>	<u>0.1179</u>	<u>0.1158</u>	<u>0.1109</u>
Total	<u>0.9189</u>	<u>0.9303</u>	<u>0.9951</u>	<u>0.9794</u>	<u>0.9365</u>
Taxes extended - in total	\$ <u>1,555,998</u>	\$ <u>1,498,841</u>	\$ <u>1,432,413</u>	\$ <u>1,415,990</u>	\$ <u>1,353,008</u>
Taxes collected		\$ <u>1,496,716</u>	\$ <u>1,428,141</u>	\$ <u>1,363,977</u>	\$ <u>1,305,379</u>
Percentage of Extensions					
Collected		<u>99.86%</u>	<u>99.70%</u>	<u>96.33%</u>	<u>96.48%</u>

Note: Does not include tax increment area.

Schedule of Legal Debt Margin

Assessed valuation	\$ <u>169,328,648</u>
Debt limit - 8.625%	\$ 14,604,596
Outstanding general obligation bonds	6,115,000
Less alternate revenue source general obligation bonds	<u>(5,595,000)</u>
Legal debt margin	\$ <u>14,084,596</u>



MEMORANDUM
TO THE
BOARD OF TRUSTEES

ITEM: Resolution Accepting Pay Request 1 from Rock Valley Fence Company for the Amount of \$34,503.89 for Taylor Fields Fence Improvements	DEPARTMENT: Parks and Recreation
AGENDA SECTION: Parks and Recreation	AMOUNT: \$34,503.89
ATTACHMENTS: <input type="checkbox"/> ORDINANCE <input checked="" type="checkbox"/> RESOLUTION <input checked="" type="checkbox"/> OTHER SUPPORTING DOCUMENTS	DATE: October 18, 2016

INTRODUCTION:

Village staff seeks approval of Payment # 1 to Rock Valley Fence Company, for work completed on the Taylor Fields Fence project.

BACKGROUND:

Taylor is the only lighted facility in the Parks system and thus is utilized for recreation and community programming nearly 8 months out of the year. The Village Board accepted the Taylor Property donation in December, 2014. The Village Board authorized staff to seek bids for fence/backstop improvements for both fields earlier this year.

Bids were opened on Tuesday, August 2, 2016. Three bids were received. MSA and Village staff reviewed the bids and tabulated the results as well as made a recommendation for award to the low bidder, Rock Valley Fence.

The project included demolition of old fencing on the foul lines and outfielders for both Taylor North and Taylor South Fields. The project included installation of new black, vinyl coated fencing and protective fence cap. The project has been completed on time and in good order. The village will hold a 10% retainage which allows us a period of time to ensure the project is in good order. The contractor's application for payment number 1 is enclosed.

DISCUSSION OF ALTERNATIVES:

The options available to the Village are make the payment and accept the construction or do not accept the construction and delay the payment.

PRIOR BOARD ACTION:

The BOT accepted the Taylor Field donation in December, 2014. The Village Board approved the project in the FY 2016-17 budget process. Village Board authorized Village staff to seek bids in June 2016. The Village accepted the low bid on August 2, 2016.

COMMUNITY INPUT:

Park users often voice concerns regarding safety, aesthetics and function of the current structure.

BUDGET IMPACT:

The final payments will total the amount of \$38,337.66. The project is approved and funded in the CIP budget.

STAFF IMPACT:

Village staff has been responsible for general coordination of the project.

SUMMARY:

Village staff seeks approval of Payment #1 to Rock Valley Fence Company in the amount of \$34,503.89.

RECOMMENDED ACTION:

It is recommended that the Village Board of Trustees adopt the Resolution accepting the construction project and authorizing the payment for the total amount of \$34,503.89.

DEPARTMENT HEAD APPROVAL: 	VILLAGE ADMINISTRATOR: 
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RESOLUTION NUMBER _____

RESOLUTION ACCEPTING PAY REQUEST # 1 TO ROCK VALLEY FENCE COMPANY FOR THE AMOUNT OF \$34,503.89 FOR TAYLOR FIELDS FENCE IMPROVEMENTS.

WHEREAS, Village Staff and the Board of Trustees approved the 2016-2020 Capital Improvement Plan and the FY 2016/2017 Budget; and,

WHEREAS, The Taylor Fields Fence Project was approved with these agenda items; and,

WHEREAS, the Board of Trustees awarded the contract to Rock Valley Fence Company on August 23, 2016; and,

WHEREAS, the Village Staff has inspected and approved the construction and recommended acceptance of the project to date and authorization for payment number one in the amount of \$34,503.89 to Rock Valley Fence Company.

NOW, THEREFORE, BE IT RESOLVED this 25th day of October, 2016, by the Board of Trustees of the Village of Mahomet that:

1. The Village of Mahomet Board of Trustees does hereby authorize the payment of pay request 1 to Rock Valley Fence Company, Rockford, IL for the amount of \$34,503.89.
2. The Village of Mahomet Board of Trustees further authorizes the Village Treasurer and Village President to make the payment on the project.

Sean Widener, President
Board of Trustees
Village of Mahomet

Attest:

Village Clerk

Progress Estimate

Contractor's Application

A		B		C		D		E		F		G		H		I	
Item Description		Bid Quantity	Unit Price	Bid Value	From Previous Application	Work Completed Quantity this Period	Value this Application	Materials Presently Stored (not in C or D)	Total Completed and Stored to Date (C + E + F)	% Stored to Date (G / B)	Balance to Finish (B - G)						
1	NORTH FIELD CHAIN LINK FENCE & POSTS, BLACK VINYL COATED, 6' HEIGHT	740	\$18.20	\$13,468.00	\$0.00	683	\$12,430.60	\$0.00	\$12,430.60	100	\$0.00						
2	CHAIN LINK GATE & ACCESSORIES, BLACK VINYL COATED, 10' WIDE DOUBLE SWING	1	\$1,050.00	\$1,050.00	\$0.00	1	\$1,050.00	\$0.00	\$1,050.00	100	\$0.00						
3	CHAIN LINK FENCE & POSTS REMOVAL, +/-4' HEIGHT	740	\$3.00	\$2,220.00	\$0.00	683	\$2,049.00	\$0.00	\$2,049.00	100	\$0.00						
4	PE CORRUGATED TOP SAFETY CAP, 4.5" DIA., YELLOW	740	\$3.00	\$2,220.00	\$0.00	683	\$2,049.00	\$0.00	\$2,049.00	100	\$0.00						
5	SOUTH FIELD CHAIN LINK FENCE & POSTS, BLACK VINYL COATED, 6' HEIGHT	556	\$18.20	\$10,119.20	\$0.00	546	\$9,937.20	\$0.00	\$9,937.20	100	\$0.00						
6	CHAIN LINK GATE & ACCESSORIES, BLACK VINYL COATED, 10' WIDE DOUBLE SWING	1	\$1,050.00	\$1,050.00	\$0.00	1	\$1,050.00	\$0.00	\$1,050.00	100	\$0.00						
7	CHAIN LINK FENCE & POSTS REMOVAL, +/-4' HEIGHT	556	\$3.00	\$1,668.00	\$0.00	546	\$1,638.00	\$0.00	\$1,638.00	100	\$0.00						
8	PE CORRUGATED TOP SAFETY CAP, 4.5" DIA., YELLOW	556	\$3.00	\$1,668.00	\$0.00	546	\$1,638.00	\$0.00	\$1,638.00	100	\$0.00						
9	ALTERNATE ITEMS CHAIN LINK FENCE & POSTS, BLACK VINYL COATED, 12' HEIGHT	120	\$51.35	\$6,162.00	\$0.00	71	\$3,645.85	\$0.00	\$3,645.85	100	\$0.00						
CHANGE ORDERS																	
South Field New Alignment w Poles/Concrete									\$2,500.00	100	\$0.00						
North Field New Alignment/Drilling									\$350.00	100	\$0.00						
Totals							\$35,487.65		\$38,337.65								



MEMORANDUM
TO THE
BOARD OF TRUSTEES

ITEM: Resolution Accepting – Taylor Lights Payment #1	DEPARTMENT: Parks and Recreation
AGENDA SECTION: Parks and Recreation	AMOUNT: \$70,434.90
ATTACHMENTS: () ORDINANCE (X) RESOLUTION (X) OTHER SUPPORTING DOCUMENTS	DATE: October 18, 2016

INTRODUCTION:

Village staff seeks approval of Payment 1 to All Purpose Erectors, Inc. for work completed on the Taylor Lights project.

BACKGROUND:

Taylor is the only lighted facility in the Parks system and thus is utilized for recreation and community programming nearly 8 months out of the year. The Village Board accepted the Taylor Property donation in December, 2014. The Village Board authorized staff to seek bids on Taylor South field lights in May, 2016. This is part of phase II of the Taylor complex renovations.

Bids were opened on July 12, 2016. Five bids were received. The Village accepted the low bid, All Purpose Erectors, Inc., Lebanon, IL in the amount of \$82,900.

DISCUSSION OF ALTERNATIVES:

The options available to the Village are make the payment and accept the construction or do not accept the construction and delay the payment.

PRIOR BOARD ACTION:

The BOT accepted the Taylor Field donation in December, 2014. The Village Board approved the project in the FY 2015-16 budget process. Village Board authorized Village staff to seek bids in spring May, 2016. The Village accepted the low bid in July, 2016.

COMMUNITY INPUT:

Park users often voice concerns regarding safety, aesthetics and function of the current structure with staff.

BUDGET IMPACT:

Payment #1 is for \$70,434.90.

The final payments will total the low bid amount of \$82,900. The project is approved and funded in the CIP budget.

STAFF IMPACT:

Village staff will be responsible for general coordination of the project.

SUMMARY:

Village staff seeks approval of Payment 1 to All Purpose Erectors, Inc. in the amount of \$70,434.90.

RECOMMENDED ACTION:

It is recommended that the Village Board of Trustees adopt the Resolution accepting the construction project and authorizing payment request 1 to All Purpose Erectors, Inc. for the amount of \$70,434.90.

<p>DEPARTMENT HEAD APPROVAL:</p> 	<p>VILLAGE ADMINISTRATOR:</p> 
--	--

RESOLUTION NUMBER _____

A RESOLUTION ACCEPTING THE PAY REQUEST NUMBER 1 FROM ALL PURPOSE ERECTORS, INC. FOR THE AMOUNT OF \$70,434.90.

WHEREAS, Village Staff and the Board of Trustees approved the 2015-2020 Capital Improvement Plan and the FY 2015/2016 Budget; and,

WHEREAS, The Taylor South Lighting Project was approved with these agenda items; and,

WHEREAS, the Board of Trustees awarded the contract to All Purpose Erectors, Inc. in the amount of \$82,900.00 on July 26, 2016; and,

WHEREAS, the Village Staff has inspected and approved the construction and recommended acceptance of the project and authorization for payment one in the amount of \$70,434.90 to All Purpose Erectors, Inc.

NOW, THEREFORE, BE IT RESOLVED this 25th day of October, 2016, by the Board of Trustees of the Village of Mahomet that:

1. The Village of Mahomet Board of Trustees does hereby authorize payment of pay request 1 to All Purpose Erectors, Inc. of Lebanon, Illinois for the amount of \$70,434.90.
2. The Village of Mahomet Board of Trustees further authorizes the Village Treasurer and Village President to make the payment on the project.

Sean Widener, President
Board of Trustees
Village of Mahomet

Attest:

Village Clerk

APPLICATION AND CERTIFICATE FOR PAYMENT

AIA DOCUMENT G 702

PAGE 1 OF 2 PAGES

TO: Village of Mahomet
503 East Main Street
P.O. Box 259
Mahomet, IL 61853

PROJECT: Taylor Ballfields Lighting Project
Phase 2
Mahomet, IL 61853

APPLICATION NO: 1
PERIOD FROM: 9/1/2016
TO: 9/20/2016

Distribution to:
 Owner
 Architect
 Contractor

ATTENTION: CONTRACT FOR:

ARCHITECT'S PROJECT NO:

CONTRACT DATE: 7/26/2016

CONTRACTOR'S APPLICATION FOR PAYMENT

CHANGE ORDER SUMMARY		ADDITIONS	DEDUCTIONS
Change orders approved In previous months by Owner	TOTALS		
Approved this month			
Number	Date Approved		
Totals			
Net Change by Change Order		0.00	0

Application is made for Payment, as shown below, in connectin with the Contract. Continuation Sheet, AIA Document G 703, is attached.

The present status of the account for this Contract is as follows:

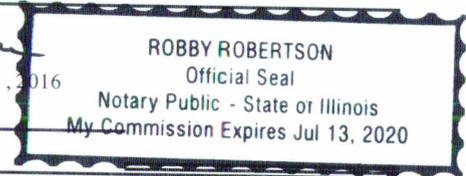
ORIGINAL CONTRACT SUM.....	\$ 82,900.00
Net change by Change Orders.....	0.00
CONTRACT SUM TO DATE.....	\$ 82,900.00
TOTAL COMPLETED & STORED TO DATE..... (Column G on G703)	74,142.00
RETAINAGE <u>5</u> % 5% or total in Column I on G 703	3,707.10
TOTAL EARNED LESS RETAINAGE.....	70,434.90
LESS PREVIOUS CERTIFICATE FOR PAYMENT.....	\$ -
CURRENT PAYMENT DUE.....	70,434.90

The undersigned Contractor certifies that to the best of his knowledge information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by him for Work for which previous Certificates for payment were issued and payments received from the Owner, and that current payment shown herein is now due.

Contractor: ALL PURPOSE ERECTORS, INC.

By: [Signature] Date: 9-20-16

State of: IL County of: McC
Subscribed and sworn to before me this _____ day of _____, 2016
Notary Public: [Signature]
My Commission Expires: 7/13/2020



ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising the above application, the Architect certifies to the Owner that the Work has progressed to the point indicated; that to the best of his knowledge, information and belief, the quality of the work is in accordance with the Contract Documents; and that the Contractor is entitled to payment of the Amount.

AMOUNT CERTIFIED.....\$ _____
(Attached explanation if amount certified differs from the amount applied for.)
Architect:

By: _____ Date: _____

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

AIA Document G 702 APPLICATION AND CERTIFICATE FOR PAYMENT, containing Contractor's signed Certificate is attached
 In tabulations below, amounts are stated to the nearest dollar.
 Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NUMBER 1
 APPLICATION DATE: 9/20/2016
 PERIOD FROM: 9/1/2016
 ARCHITECT'S PROJECT NO.:

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D PREVIOUS APPLICATIONS	E		F STORED MATERIAL (Not in D or E)	G TOTAL COMPLETED AND STORED TO DATE (D+E+F)	H % (H/C)	I BALANCE TO FINISH (C-G)	J RETAINAGE
				WORK COMPLETED						
				This Application						
				WORK IN PLACE						
1	Mobilization	\$ 5,000.00		\$ 5,000.00		5,000.00	100%	-	250.00	
2	Demolition of Existing Lights	\$ 5,000.00		\$ 5,000.00		5,000.00	100%	-	250.00	
3	Luminaire Installation	\$ 62,900.00		\$ 61,642.00		61,642.00	98%	1,258.00	3,082.10	
4	Controls Installation	\$ 5,000.00				-	0%	5,000.00	-	
5	Conduit and Wiring	\$ 5,000.00		\$ 2,500.00		2,500.00	50%	2,500.00	125.00	
6										
7										
8										
9										
TOTAL		\$ 82,900.00	\$ -	\$ 74,142.00	\$ -	74,142.00		8,758.00	3,707.10	

PARTIAL WAIVER OF LIEN

To All Whom It May Concern:

WHEREAS, the undersigned has been employed by (A) Village of Mahomet to furnish labor and materials for (B) Lighting Installation work, under a contract (C) Taylor Ballfields Lighting for the improvement of the premises described as (D) Taylor Ballfields, Champaign County, Illinois of which Village of Mahomet is the Owner.

NOW, THEREFORE, this 20th day of September, 2016, for and in consideration of the sum of (E) 70,454.90 Dollars paid simultaneously herewith, the receipt whereof is hereby acknowledged by the undersigned, the undersigned does hereby waive and release any lien rights to, or claim of lien with respect to and on said above-described premises, and the improvements thereon, and on the monies or other considerations due or to become due from the Owner, on account of labor, services, material, fixtures, apparatus or machinery heretofore or which may hereafter be furnished by the undersigned to or for the above-described premises by virtue of said contract.

(F) All Purpose Erectors, Inc. (SEAL)
(Name of sole ownership, corporation or partnership)

[Signature] (SEAL)
(Signature)

Title: President

INSTRUCTIONS FOR PARTIAL WAIVER:

- (A) Name of person or firm with whom you agreed to furnish either labor or services or materials, or both.
- (B) Fill in nature and extent of work; strike the word "labor" or the word "materials" if not in your contract.
- (C) If you have more than one contract on the same premises, describe the contract by number if available, date and extent of work.
- (D) Furnish an accurate enough description of the improvement and location of the premises so that it can be distinguished from any other property.
- (E) Amount shown should be the amount actually received and equal to total amount of contract as adjusted.
- (F) If waiver is for a corporation, corporate name should be used, corporate seal affixed and title of officer signing waiver should be set forth; if waiver is for a partnership, the partnership name should be used.

CONTRACTOR'S VERIFIED STATEMENT

Under the Mechanic's Lien Act Statutes of the State of Illinois

STATE OF ILLINOIS)
) SS
 COUNTY OF St. Clair)

THE AFFIANT Maurice Rubery (Name) being first duly sworn, says that he is President (Title) of Art Proportion Erectors, Inc. (Firm) the Contractor for the furnishing and installation of Lighting, being improvements built, or to be built, on the premises described as with Taylor Ballfields as the Owners, under contract dated 7-26, 2016
Village of Mahomet

That the following are the names of all persons, firms or corporations, having contracts, or who will have contracts or subcontracts, or have furnished, or will furnish, materials, fixtures, services or labor intended for, or to be used in the construction of said improvements; that the amounts due to become due to each of the herein-named parties included all material, fixtures, services and labor, required to complete the work according to Plans or specifications, namely:

KIND OF WORK OR MATERIAL	CONTRACTORS' NAMES	AMOUNT OF CONTRACT	AMOUNT PAID TO DATE	DUE AND BEING APPLIED FOR	BALANCE DUE OR TO BECOME DUE AFTER THIS PAYMENT
<u>Material Lighting</u>	<u>Musco Lighting</u>	<u>52,900.00</u>	<u>-</u>	<u>52,900.00</u>	<u>- 0 -</u>

Taylor Ballfields Lighting Project Phase Two
Village of Mahomet
Champaign County, Illinois
June 3, 2016

The Affiant further states that there are no other contracts for said work outstanding and that there is nothing due or to become due to any person, firm, or corporation for material, fixtures, services and labor, either, or any work of any kind other than stated above, or on any account whatsoever.

Affiant further states that the amount of contract, extras, credits, retainage, amount of previous payments, payment applied for and balance due are as follows:

AMOUNT OF ORIGINAL CONTRACT	\$ <u>82,900.00</u>
EXTRAS AND CREDITS TO CONTRACT	\$ _____
NET AMOUNT OF CONTRACT	\$ <u>82,900.00</u>
TOTAL AMOUNT REQUESTED	\$ <u>74,142.00</u>
LESS PERCENTAGE RETAINED	\$ <u>3707.10</u>
AMOUNT DUE THIS PAYMENT	\$ <u>70,434.90</u>
BALANCE TO COMPLETE	\$ <u>8750.00</u>

This statement is made in compliance with the provision of the Mechanic's Lien Act of the State of Illinois, and for the express purpose of inducing to make a (Partial / Final) payment on said Contract.

Circle One

Signed and Sealed this 20th day of September, 2016

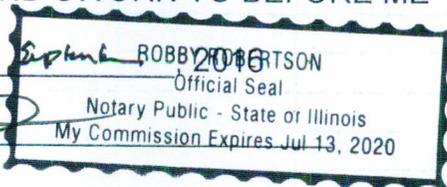
[Signature] (SEAL)
(Signature of person making affidavit)

Contractor:

SUBSCRIBED AND SWORN TO BEFORE ME

this 20th day of September

[Signature]
Notary Public





MEMORANDUM
TO THE
BOARD OF TRUSTEES



ITEM: September - Monthly Report	DEPARTMENT: Park & Recreation Department
AGENDA SECTION: Park & Recreation	AMOUNT: n/a
ATTACHMENTS: () ORDINANCE () RESOLUTION () OTHER SUPPORTING DOCUMENTS	DATE: October 18, 2016

Programming:

- Soccer concluded around 10/3
 - 535 participants (73% Residents, 27% Nonresidents)
 - Scheduling staff
- Adult Zumba / Yoga
 - Fall sessions underway – approximately 50 participants in all current classes
- Wee Love Music
 - Fall sessions – approx. 11 participants
- Flag Football
 - Deadline Passed – Approx. 225 participants, slightly down from last year (240)
 - Held all coaches meetings, scheduled staff meetings, completing shirt order, rosters and schedules – start the week of 10.10.16

Marketing/Fundraising:

- Sponsorship/In Kind Donation Tally – Approximately \$21,000 fundraised to date. REACHED OUR GOAL AGAIN THIS YEAR!

Committee Representation:

- n/a

Administrative

- Soccer / Flag Football Questions/Calls/Emails

Parks Maintenance

- Mowing
- Soccer prep
- Ongoing turf maintenance/spraying/fertilization/aerating
- Routine and unexpected maintenance items daily.
- Trash / Restroom cleaning/removal 2 times/week.

Project Management

- Taylor Fence project is Complete and looks Great!
- Taylor Lights project is in motion.
 - New Poles are installed!
- Conduit and underground electrical Complete!
- Only waiting for Ameren to provide power to new system then we should be up and running just in time for flag football.

DEPARTMENT HEAD APPROVAL:



VILLAGE ADMINISTRATOR:



**MAHOMET POLICE DEPARTMENT
MONTHLY REPORT SUMMARY
2016**



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD
METCAD Calls	178	191	183	174	161	156	190	203	230				1666
2015	161	135	179	201	248	228	213	245	183	157	190	160	2300
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD
Reports	40	53	52	53	43	54	36	42	58				431
2015	50	36	46	38	60	54	44	64	51	43	51	41	578
Activity Log Calls	150	94	119	82	96	113	127	114	108				1003
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD
Criminal Arrests	0	5	0	0	1	1	5	0	3				15
Traffic Arrests	1	2	0	2	1	1	1	0	0				8
Warrant Arrests	3	2	0	2	1	1	1	3	1				14
NTA's	7	15	2	5	2	0	3	2	0				36
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD
Citations	30	47	24	28	19	20	25	26	18				237
Written Warnings	44	87	62	34	28	28	34	68	70				455
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD
Regular Hours	1059.5	1157.5	1074.25	1106	1216.5	1085.5	988	1174.5	1131.5				9993.25
Overtime Hours	77.34	52.25	35	57.5	53.24	84.67	70.17	26.67	72.5				529.34
Personal Hours	8	24	16	0	8	0	36	0	8				100
Vacation Hours	116	8	96	32	46.5	80	176	72	96				722.5
Sick Hours	4	40	38	18.5	18	84	27	0	0				229.5
Holiday Hours	64	64	0	64	0	64	64	0	64				384
Comp Time Earned	33.74	40.75	61	22.5	85.77	41.62	46	26.75	96				454.13
Comp Time Used	37.5	18.5	64.75	67	50	20.5	55.5	48.5	57				419.25
TOTAL	1400.08	1405	1385	1367.5	1478.01	1460.29	1462.67	1348.42	1525	0	0		12831.97
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD
Training Hours	27.5	0	17.5	40	48	40	16	10.5	112				311.5
Patrol Miles Driven	5725	5848	5776	5422	3475	2271	2983	4526	3533				39559
Burning Complaints	0	0	3	0	0	2	0	0	0				5
ESDA Events	0	1	0	0	1	0	0	0	0				2
Animal Calls	4	1	3	7	3	4	4	6	5				37



MEMORANDUM
TO THE
BOARD OF TRUSTEES



ITEM: Monthly Report.	DEPARTMENT: Community Development
AGENDA SECTION: Administrator's Report	AMOUNT: NA
ATTACHMENTS: None	DATE: For October 18, 2016 Study Session

Plan and Zoning Commission (PZC): Held a public hearing for a shopping center conditional use for a new building in the 600 block of E Main Street. Forwarded a recommendation for approval with certain conditions to the BOT. The BOT considered the case at its October 11 study session and directed the draft resolution as prepared to the consent agenda for the regular October 25, 2016 meeting.

Board of Appeals: none

Mahomet Community Economic Development Commission: Will meet this month

Development - Subdivisions:

Current active subdivisions by phase

Pre-approval (minor): Kessler Sub, Wamsley,

Pre-approval (regular):

In approval process: Busch Ag, Ridge Creek Fourth Construction Plans

Approved and finalizing recording documents – Harvest Edge First, Prairie Crossing Fourth (this month), Busch

Under active infrastructure construction:

Infrastructure construction significantly completed: Harvest Edge First, Prairie Crossing Fourth Hunter's Ridge Third, Pin Oak Replat of Lot 3 Sub, Thornewood Fifth

As-built information and testing data review: Replat Phases 2 and 3 Conway Farms; Hunter's Ridge Third first phase, Thornewood Fifth, ,

Preparing for walk-through/inspection:), Prairie Crossing Fourth (initial)

Walk through/inspection completed: Ridge Creek Third (next is punchlist/final), Harvest Edge First (next is punchlist/final) Thornewood Fifth (next is punchlist/final); Harvest Edge First (next is punchlist/final)

Preparing for acceptance: Whisper Meadow Second

Accepted and into warranty period: Old Farm of Mahomet, Country Ridge Sixth, Prairie Crossing Second, Lake Ridge Sub, , DP Lakeview Estates (full release), Thornewood North IV,

RECORDED: Harvest Edge First Sub; Prairie Crossing Fourth (imminent)

Building Construction

This month was nearly a duplicate of last year with seven (7) new homes.

09/10/2016 - 10/09/2016							
Single Family Residential (SFR)				Other (no value)			
MPWD	0	SVPWD	7	Fence	9	Driveway	0
Detached	7	Zerolot	0	Shed	2	Garage	2
Total SFR Permits			7	Sign	0	Pool	0
Total Reported Value SFR		\$2,389,900.00		Commercial	1	Sidewalk	0
Multi-Family Residential				Additions	0	Misc.	1
Multi	0	Value	\$0.00			Total	15
Aug - Sept Permits		22					
09/10/2015 - 10/09/2015							
Single Family Residential (SFR)				Other (no value)			
MPWD	6	SVPWD	1	Fence	9	Driveway	1
Detached	7	Zerolot	0	Shed	1	Garage	1
Total SFR Permits			7	Sign	0	Pool	3
Total Reported Value SFR		\$1,990,000.00		Commercial	1	Sidewalk	0
Multi-Family Residential				Additions	0	Misc.	1
Multi-Units	0	Value	\$0.00			Total	17
Aug - Sept Permits		24					

The third quarter of this year was 300% of last year's same quarter. Some of the spike can be attributed to Thornewood Fifth Sub recording and 7 permits have been issued. Harvest Edge Sub (44 lots) recorded on October 12 and the recording of Prairie Crossing 4th is impending. It is expected that building permits will be issued the 4th quarter of this year. We expect a strong 4th quarter if winter weather doesn't hit early.

07/01/2016 - 09/30/2016 3rd Qtr							
Single Family Residential (SFR)				Other (no value)			
MPWD	24	SVPWD	11	Fence	19	Driveway	1
Detached	25	Zerolot	10	Shed	1	Garage	2
Total SFR Permits			35	Sign	2	Pool	9
Total Reported Value SFR		\$3,165,000.00		Commercial	1	Sidewalk	0
Multi-Family Residential				Additions	0	Misc.	15
Multi	1	Value	\$200,000.00			Total	50
Jul - Sep Permits		86					
07/01/2015 - 09/30/2015 3rd Qtr							
Single Family Residential (SFR)				Other (no value)			
MPWD	0	SVPWD	0	Fence	19	Driveway	4
Detached	11	Zerolot	0	Shed	6	Garage	4
Total SFR Permits			11	Sign	2	Pool	9
Total Reported Value SFR		\$235,000.00		Commercial	3	Sidewalk	1
Multi-Family Residential				Additions	2	Misc.	3
Multi-Units	0	Value	\$0.00			Total	53
Jul - Sep Permits		64					

Single Family Residential (SFR) 2016 YTD			
MPWD	39	SVPWD	39
Detached	57	Zerolot	20
Total SFR Permits			77
Total Reported Value SFR		\$19,685,900.00	
Multi-Family Residential			
Multi-Units	2	Value	\$650,000.00
Jan - Oct Housing Permits		77	
Jan - Oct Total Permits		203	
Single Family Residential (SFR) 2015 YTD			
MPWD	38	SVPWD	38
Detached	69	Zerolot	8
Total SFR Permits			77
Total Reported Value SFR		\$21,497,499.00	
Multi-Family Residential			
Multi-Units	0	Value	\$0.00
Jan - Oct Housing Permits		77	
Jan - Oct Total Permits		196	

To date, this year has the exact number of new housing starts as last year. However, there were significantly more zero lot line homes this year than last (20 versus 7). The reported construction value is down by a couple of million which translates to \$23,000 per home. This is to be expected due to the increase in zero lots and the growth in our middle market neighborhoods.

Thornewood Fifth recorded in July and its higher dollar value is expected to reduce that difference before year end. The trend next year is expected to be of higher value homes as there are few zero lot lots in inventory; the lowest end of Ridge Creek is complete; Thornewood is building at a fast pace and has 53 lots with 6 figure lot prices; Harvest Edge recorded and its target market is \$280-\$360K; and, Prairie Crossing 4th will bring larger lots to the neighborhood which are likely to have a higher price point.

This year we have two multi-family housing starts as compared to zero last year.

ECONOMIC DEVELOPMENT

- A conditional use permit will be granted for a shopping center / multi-use building in the 600 block of E Main directly west of Taffie’s Restaurant. Seven fit-out spaces are anticipated and some of the required parking will be provided on the now vacant lots east of MAYC. Site work is underway and architectural drawings are being completed to prepare for a building permit.
- Plans for the First State Bank of Forrest have been reviewed and approved. This new facility will be just north of McDonalds at 1004 Purnell Drive.
- Franchisee for Jimmy Johns’s continues to look for a location but prices on land along Lombard have reportedly been higher than market value.
- Value Penguin recently ranked Mahomet #1, the best place in Illinois to be a homeowner. Others:
 - 2015 #3 Best Small Town to Raise a Family (Niche.com)
 - “Happiest Place in the State” Zippia
 - 2016 Best Places to Buy a House in Illinois (#3 of 437) (Niche.com)
 - 2016 Best Places to Raise a Family (#22 of 437) (Niche.com)
 - 2016 Best Places to Live in Illinois (#60 of 437) (Niche.com)
 - 2016 Places with the Best Public Schools in Illinois (#89 of 437) (Niche.com)

RECOMMENDED ACTION:

It is recommended that the monthly report be reviewed and placed on file.

DEPARTMENT HEAD APPROVAL:

/s/ Kelly Pfeifer

VILLAGE ADMINISTRATOR:
