FY 2022

ANNUAL TAX INCREMENT FINANCE REPORT



Name of Municipality: County: Unit Code:		Village of Manteno	Reporting F	Reporting Fiscal Year:		
		Kankakee Fiscal Yea	Year End:		4/30/2022	
		046/065/32				
		FY 2022 TIF Adminis	trator Contact Information	on-Required		
First Name:	Chris		Last Name:	LaRocque		
Address:		hird Street	Title:	Village Administr	ator	
Telephone:	815-929-4	842	City:	Manteno	Zip:	60950
E-mail		@villageofmanteno.com	 :			
I attest to th	e best of m	y knowledge, that this FY 2022 repor	t of the redevelopment proje	ct area(s)		
in the City/\	/illage of:		Mante	eno		
is complete	and accura	ate pursuant to Tax Increment Allocati S 5/11-74.6-10 et. seq.].	on Redevelopment Act [65 I	LCS 5/11-74.4-3 e	et. seq.] and or Ind	ustrial Jobs
	w &	G.			1.29-22	
Written sig	nature of	ΓΙ F Administrator		Date		

Section 1 (65 ILCS 5/11-74.4-5 (d) (1.5) and 65 ILCS 5/11-74.6-22 (d) (1.5)*)

FILL OUT ONE FOR E	ACH TIF DISTICT	
Name of Redevelopment Project Area	Date Designated MM/DD/YYYY	Date Terminated MM/DD/YYYY
**TIF #1 CENTRAL BUS DIST RPA (this report)	12/30/1986	12/31/2021
TIF #3 INDUSTRIAL PARK	9/8/2015	
TIF #2 I57/DIVISION STREET (terminated)	1/21/1992	12/31/2016

^{*}All statutory citations refer to one of two sections of the Illinois Municipal Code: The Tax Increment Allocation Redevelopment Act [65 ILCS 5/11-74.4-3 et. seq.] or the Industrial Jobs Recovery Law [65 ILCS 5/11-74.6-10 et. seq.]

SECTION 2 [Sections 2 through 8 must be completed for <u>each</u> redevelopment project area listed in Section 1.]

FY 2022

Name of Redevelopment Project Area:

TIF #1 CENTRAL BUSINESS DISTRICT RPA

Primary Use of Redevelopment Project Area*:		
*Types include: Central Business District, Retail, Other Commercial, Industrial, Residential, and Combination/Mixed.		
If "Combination/Mixed" List Component Types:		
Under which section of the Illinois Municipal Code was Redevelopment Project Area designated? (check one):		
Tax Increment Allocation Redevelopment Act	<u>X</u>	
Industrial Jobs Recovery Law		2

Please utilize the information below to properly label the Attachments.

	No	Yes
For redevelopment projects beginning prior to FY 2022, were there any amendments, to the redevelopment plan, the redevelopment project area, or the State Sales Tax Boundary? [65 ILCS 5/11-74.4-5 (d) (1) and 5/11-74.6-22 (d) (1)] If yes, please enclose the amendment (labeled Attachment A). For redevelopment projects beginning in or after FY 2022, were there any amendments, enactments or extensions to the redevelopment plan, the redevelopment project area, or the State Sales Tax Boundary? [65 ILCS 5/11-74.4-5 (d) (1) and 5/11-74.6-22 (d) (1)] If yes, please enclose the amendment, enactment or extension, and a copy of the redevelopment plan (labeled Attachment	x	
A). Certification of the Chief Executive Officer of the municipality that the municipality has complied with all of the requirements of the Act during the preceding fiscal year. [65 ILCS 5/11-74.4-5 (d) (3) and 5/11-74.6-22 (d) (3)]		X
Please enclose the CEO Certification (labeled Attachment B). Opinion of legal counsel that municipality is in compliance with the Act. [65 ILCS 5/11-74.4-5 (d) (4) and 5/11-74.6-22 (d) (4)]		
Please enclose the Legal Counsel Opinion (labeled Attachment C).		х
Statement setting forth all activities undertaken in furtherance of the objectives of the redevelopment plan, including any project implemented and a description of the redevelopment activities. [65 ILCS 5/11-74.4-5 (d) (7) (A and B) and 5/11-74.6-22 (d) (7) (A and B)] If yes, please enclose the Activities Statement (labled Attachment D).		х
Were any agreements entered into by the municipality with regard to the disposition or redevelopment of any property within the redevelopment project area or the area within the State Sales Tax Boundary? [65 ILCS 5/11-74.4-5 (d) (7) (C) and 5/11-74.6-22 (d) (7) (C)]		×
If yes, please enclose the Agreement(s) (labeled Attachment E). Is there additional information on the use of all funds received under this Division and steps taken by the municipality to achieve the objectives of the redevelopment plan? [65 ILCS 5/11-74.4-5 (d) (7) (D) and 5/11-74.6-22 (d) (7) (D)] If yes, please enclose the Additional Information (labeled Attachment F).	Х	
Did the municipality's TIF advisors or consultants enter into contracts with entities or persons that have received or are receiving payments financed by tax increment revenues produced by the same TIF? [65 ILCS 5/11-74.4-5 (d) (7) (E) and 5/11-74.6-22 (d) (7) (E)]	х	
If yes, please enclose the contract(s) or description of the contract(s) (labeled Attachment G). Were there any reports <u>submitted to</u> the municipality <u>by</u> the joint review board? [65 ILCS 5/11-74.4-5 (d) (7) (F) and 5/11-74.6-22 (d) (7) (F)] If yes, please enclose the Joint Review Board Report (labeled Attachment H).		х
Were any obligations issued by the municipality? [65 ILCS 5/11-74.4-5 (d) (8) (A) and 5/11-74.6-22 (d) (8) (A)] If yes, please enclose any Official Statement (labeled Attachment I). If Attachment I is answered yes, then the Analysis must be attached (labeled Attachment I).	х	
An analysis prepared by a financial advisor or underwriter, chosen by the municipality, setting forth the nature and term of obligation; projected debt service including required reserves and debt coverage; and actual debt service. [65 ILCS 5/11-74.4-5 (d) (8) (B) and 5/11-74.6-22 (d) (8) (B)] If attachment I is yes, the Analysis and an accompanying letter from the municipality outlining the contractual relationship between the municipality and the financial advisor/underwriter MUST be attached (labeled Attachment J).	х	
Has a cumulative of \$100,000 of TIF revenue been deposited into the special tax allocation fund? 65 ILCS 5/11-74.4-5 (d) (2) and 5/11-74.6-22 (d) (2) If yes, please enclose Audited financial statements of the special tax allocation fund (labeled Attachment K).		х
Cumulatively, have deposits of incremental taxes revenue equal to or greater than \$100,000 been made into the special tax allocation fund? [65 ILCS 5/11-74.4-5 (d) (9) and 5/11-74.6-22 (d) (9)] If yes, the audit report shall contain a letter from the independent certified public accountant indicating compliance or noncompliance with the requirements of subsection (q) of Section 11-74.4-3 (labeled Attachment L).		x
A list of all intergovernmental agreements in effect to which the municipality is a part, and an accounting of any money transferred or received by the municipality during that fiscal year pursuant to those intergovernmental agreements. [65 ILCS 5/11-74.4-5 (d) (10)] [10] [x
For redevelopment projects beginning in or after FY 2022, did the developer identify to the municipality a stated rate of return for each redevelopment project area? Stated rates of return required to be reported shall be independently verified by a third party chosen by the municipality. If yes, please enclose evidence of third party verification, may be in the form of a letter from the third party (labeled Attachment N).	X	

FY 2022

Name of Redevelopment Project Area:

Previous Year Explanation:

TIF #1 CENTRAL BUSINESS DISTRICT RPA

Provide an analysis of the special tax allocation fund.

Special Tax Allocation Fund Balance at Beginning of Reporting Period \$ 552,148

SOURCE of Revenue/Cash Receipts:		Revenue/Cash Receipts for Current Reporting Year		Cumulative Totals of evenue/Cash ceipts for life of TIF	% of Total	
Property Tax Increment	\$	1,202,732	\$	21,697,649	78%	
State Sales Tax Increment			\$	1,417,161	5%	
Local Sales Tax Increment			\$	1,620,384	6%	
State Utility Tax Increment					0%	
Local Utility Tax Increment					0%	
Interest	\$	273	\$	783,521	3%	
Land/Building Sale Proceeds			\$	247,550	1%	
Bond Proceeds					0%	
Transfers from Municipal Sources			\$	1,500,000	5%	
Private Sources					0%	
Other (identify source; if multiple other sources, attach schedule) REFUND - TRAXON LIGHTS & PD CAMERAS	\$	43,811	\$	527,304	2%	

All Amount Deposited in Special Tax Allocation Fund	\$ 1,246,815
Cumulative Total Revenues/Cash Receipts	\$ 27,793,569 100%
Total Expenditures/Cash Disbursements (Carried forward from Section 3.2)	\$ 361,793
Transfers to Municipal Sources Distribution of Surplus	\$ 750,000 \$ 180,841
Total Expenditures/Disbursements	\$ 1,292,634
Net/Income/Cash Receipts Over/(Under) Cash Disbursements	\$ (45,819)
Previous Year Adjustment (Explain Below)	\$ -
FUND BALANCE, END OF REPORTING PERIOD* * If there is a positive fund balance at the end of the reporting period, y	\$ 506,329 rou must complete Section 3.3

SECTION 3.2 A [65 ILCS 5/11-74.4-5 (d) (5) (c) and 65 ILCS 5/11-74.6-22 (d) (5)(c)]

FY 2022

Name of Redevelopment Project Area:

TIF #1 CENTRAL BUSINESS DISTRICT RPA

ITEMIZED LIST OF ALL EXPENDITURES FROM THE SPECIAL TAX ALLOCATION FUND PAGE 1

PAGE 1		
Category of Permissible Redevelopment Cost [65 ILCS 5/11-74.4-3 (q) and 65 ILCS 5/11-74.6-10 (o)]	Amounts	Reporting Fiscal Year
Cost of studies, surveys, development of plans, and specifications. Implementation and administration of the redevelopment plan, staff and professional service cost.		
Louis F. Cainkar - legal services	690	
Smith, Koelling, Dykstra & Ohm - audit	2,350	
Office, rooming, bysour a office		
		\$ 3,040
2. Annual administrative cost.		The value of the state of the s
		\$ -
A COLORED AND AND AND AND AND AND AND AND AND AN		
3. Cost of marketing sites,		
		PARTY TO THE PARTY OF THE PARTY
		\$
Property assembly cost and site preparation costs.		
in roboty december of the control of		
		Market Market
		\$
 Costs of renovation, rehabilitation, reconstruction, relocation, repair or remodeling of existing public or private building, leasehold improvements, and fixtures within a redevelopment project area. 		
Façade renovation - 33 N Main	15,000	
Façade Renovation - 121 N Main	12,403	
Façade Renovation - 10 S Walnut	4,100	
Redevelopment agreement - 365 S. Locust	3,913	
Redevelopment agreement - 707 N. Locust	2,049	
		\$ 37,465
		\$ 37,465
6. Costs of the constructuion of public works or improvements.	43,084	
Main Street Improvements	145,833	
	46,921	
Section Line Road Street Lighting		
Section Line Road Street Lighting Downtown Sidewalk Replacement		
Section Line Road Street Lighting Downtown Sidewalk Replacement Village Hall Parking Lot resurface	47,161	
Section Line Road Street Lighting Downtown Sidewalk Replacement		

SECTION 3.2 A PAGE 2

11.022			and the same of
7. Costs of eliminating or removing contaminants and other impediments.			CANTE !
		Then a liver I had	MAPA"
		BANK DARK TO SAN	Here Hill
		A TANILLA DI MANAGENI DI M	
			USTILL
		Maria Cara Cara	The latest
			io "-
		\$	
			Villa 71
Cost of job training and retraining projects.			110010
			No.
		THE RESIDENCE OF THE PARTY OF T	
		¢	
		\$	
9. Financing costs.			The state
Interest payments	20,000		
moleculary management		3,5 J. F. L. RO	
	_		
			IN SUE
			March L.
		\$	20,000
40 Casifel and			160
10. Capital costs.			THE !
		A STATE OF THE REAL PROPERTY.	
		NUMBER OF STREET	
		\$	3.
		V	
11. Cost of reimbursing school districts for their increased costs caused by TIF assisted housing			
projects.			
			1.15
	-		
			3/4/2
		\$	1
12. Cost of reimbursing library districts for their increased costs caused by TIF assisted housing			15 "
projects.			
projects.			-
		\$	

SECTION 3.2 A PAGE 3

1124			
13. Relocation costs,			- 57 W & LEW
		Ser Indicate in	
		\$	-
14. Payments in lieu of taxes.			
14. Fayments in lieu of taxes.		THE BULL TO	
		DATE LEVEL	
			VAN BUILD
		MI SECTION	
	 		
		\$	
to a contraction of the contraction of the contraction	City of the State		and the second
15. Costs of job training, retraining, advanced vocational or career education.			
	+		
		\$	
16. Interest cost incurred by redeveloper or other nongovernmental persons in connection with a			
redevelopment project.			
		2011	
			STEULBLE
			SEU IN COMPANY
		\$	
17. Cost of day care services.		District Control	
			THE STATE OF
		\$	
18. Other.			
		Blog B. S	
			30/4
		\$	E
TOTAL ITEMIZED EXPENDITURES		\$	361,793

Section 3.2 B [Information in the following section is not required by law, but may be helpful in creating fiscal transparency.]

FY 2022

Name of Redevelopment Project Area:

TIF #1 CENTRAL BUSINESS DISTRICT RPA

List all vendors, including other municipal funds, that were paid in excess of \$10,000 during the current reporting year.

Name	Service	Amount
Davis Concrete Construction	Downtown Sidewalk Repair	\$ 27,462.00
Earthworks by Lavicka	Landscaping	\$ 12,393.19
Englewood Electric Supply	Street Lighting	\$ 37,829.99
Gina LaMore	Façade Agreement	\$ 12,402.50
Hitchcock Design Group	Main Street Design Improvements	\$ 16,051.49
Jodi Gill	Façade Agreement	\$ 15,000.00
Kankakee County	2021 Surplus	\$ 18,688.08
Knotts Masonry	Main Street Improvements	\$ 20,475.00
Manteno Fire Protection District	2021 Surplus	\$ 14,466.37
Manteno School District	2021 Surplus	\$ 109,278.02
McGill Construction	Parking Lot Improvement	\$ 47,161.00
Robinson Engineering	Engineering Services	\$ 25,062.50
VanMack Electric Co	Section Line Rd Improvements	\$ 83,510.00
Village of Manteno	2021 Surplus	\$ 15,346.22

FY 2022

Name of Redevelopment Project Area:

TIF #1 CENTRAL BUSINESS DISTRICT RPA

Breakdown of the Balance in the Special Tax Allocation Fund At the End of the Reporting Period by source

FUND BALANCE BY SOURCE			\$	506,329
			ÿ.	
1. Description of Debt Obligations	Amount o	of Original Issuance		ount Designated
Municipal Interfund Loan	\$	1,500,000	\$	750,000
Total Amount Designated for Obligations	\$	1,500,000	\$	750,000
•				
2. Description of Project Costs to be Paid	Amount o	of Original Issuance	Am	ount Designated
Land acquissition, demo, site prep, environmental		i istory niversile s	\$	2,006,187
Public Works improvements			\$	8,508,034
Rehab public/private structures			\$	*
Planning, legal, engineering, professional costs			\$	622,644
	AND DESCRIPTION OF			
	0 6 (67.4)	MATERIAL AND		
Total Amount Designated for Project Costs			\$	11,136,865
. Can				
TOTAL AMOUNT DESIGNATED			\$	11,886,865
TOTAL AMOUNT DEGICITATED				
SURPLUS/(DEFICIT)			\$	(11,380,536

SECTION 4 [65 ILCS 5/11-74.4-5 (d) (6) and 65 ILCS 5/11-74.6-22 (d) (6)]

FY 2022

Name of Redevelopment Project Area:

TIF #1 CENTRAL BUSINESS DISTRICT RPA

Provide a description of all property purchased by the municipality during the reporting fiscal year within the redevelopment project area.

Х	Indicate an 'X' if no property was acquired by the municipality within the redevelopment project area.
Property (1):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	
Property (2):	
Street address:	¥ .
Approximate size or description of property:	
Purchase price:	
Seller of property:	
Property (3):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	
Property (4):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	
Property (5):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	
Property (6):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	
Property (7):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

SECTION 5 [20 ILCS 620/4.7 (7)(F)]

FY 2022

Name of Redevelopment Project Area:

Ratio of Private/Public Investment

TIF #1 CENTRAL BUSINESS DISTRICT RPA

PAGE 1

Page 1 MUST be included with TIF report. Pages 2 and 3 are to be included ONLY if projects are listed.

Select ONE of the following by indicating an 'X': 1. NO projects were undertaken by the Municipality Within the Redevelopment Project Area. 2. The Municipality DID undertake projects within the Redevelopment Project Area. (If selecting this option, Х complete 2a.) 2a. The total number of ALL activities undertaken in furtherance of the objectives of the redevelopment plan LIST ALL projects undertaken by the Municipality Within the Redevelopment Project Area: Total Estimated to Estimated Investment for Complete Project 11/1/99 to Date Subsequent Fiscal Year TOTAL: 6,870,561 \$ \$ 6,870,561 \$ Private Investment Undertaken (See Instructions) 16,805,030 16,805,030 \$ Public Investment Undertaken 9/22 9/22 Ratio of Private/Public Investment Project 1 Name: Renovation Incentive Agreements (8) 5,271,910 \$ Private Investment Undertaken (See Instructions) 5,271,910 \$ 446,436 \$ 446,436 Public Investment Undertaken 11 55/68 Ratio of Private/Public Investment 11 55/68 Project 2 Name: Façade Renovation Projects (33) 1,137,960 1,137,960 \$ \$ Private Investment Undertaken (See Instructions) 620,756 \$ \$ 620,756 Public Investment Undertaken 1 5/6 1 5/6 Ratio of Private/Public Investment Project 3 Name: Renovation Grant Agreement (2) \$ 460,691 \$ 460,691 Private Investment Undertaken (See Instructions) 40,747 \$ \$ 40.747 Public Investment Undertaken 11 15/49 11 15/49 Ratio of Private/Public Investment Project 4 Name: Downtown Streelight Project Private Investment Undertaken (See Instructions) 1,381,813 \$ 1,381,813 Public Investment Undertaken \$ 0 Ratio of Private/Public Investment 0 Project 5 Name: Downtown Parking Lots Private Investment Undertaken (See Instructions) 1,338,247 \$ 1.338.247 \$ Public Investment Undertaken 0 Ratio of Private/Public Investment 0 Project 6 Name: Seer Lining Project Private Investment Undertaken (See Instructions) 734,608 \$ \$ 734,608 Public Investment Undertaken

0

Project 7 Name: District Sidewalks			
Private Investment Undertaken (See Instructions)			407.404
Public Investment Undertaken	\$	167,101	\$ 167,10°
Ratio of Private/Public Investment		0	0
Project 8 Name: Storm Sewer Project			
Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	1,330,303	\$ 1,330,30
Ratio of Private/Public Investment		0	0
Desired O Names Desired our Streetscone			
Project 9 Name: Downtown Streetscape Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	1,574,284	\$ 1,574,28
	Ψ	0	 0
Ratio of Private/Public Investment		0 1	
Project 10 Name: District Street Improvements			
Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	2,637,475	\$ 2,637,47
Ratio of Private/Public Investment		0	0
Project 11 Name: Public Building Renovations Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	1,077,417	\$ 1,077,41
Ratio of Private/Public Investment		0	0
Project 12 Name: Downtown Improvement & Zoni	ng Plans		
Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	129,340	\$ 129,34
Ratio of Private/Public Investment		0	0
Project 13 Name: Main Street Improvements			
Project 13 Name: Main Street Improvements Private Investment Undertaken (See Instructions)			
Private Investment Undertaken (See Instructions)	\$	480,553	\$ 480,55
Private Investment Undertaken (See Instructions) Public Investment Undertaken	\$	480,553 0	\$ 480,55 0
Private Investment Undertaken (See Instructions) Public Investment Undertaken Ratio of Private/Public Investment	\$		\$
Private Investment Undertaken (See Instructions) Public Investment Undertaken Ratio of Private/Public Investment Project 14 Name: Second Street Streetscape	\$		\$
Private Investment Undertaken (See Instructions) Public Investment Undertaken	\$		\$

402,921

\$

\$

402,921

0

Private Investment Undertaken (See Instructions)

Public Investment Undertaken

Ratio of Private/Public Investment

PAGE 3 **ATTACH ONLY IF PROJECTS ARE LISTED**

	CH ONLY IF PROJECTS ARE LISTE	D**
Project 16 Name: First Street Parkway & Lighting		
Private Investment Undertaken (See Instructions)		
Public Investment Undertaken	\$ 344,007	\$ 344,007
Ratio of Private/Public Investment	0	0
Project 17 Name: Section Line Rd Improvements		
Private Investment Undertaken (See Instructions)		
Public Investment Undertaken	\$ 145,833	\$ 145,833
Ratio of Private/Public Investment	0	0
Duningt 49 Name		
Project 18 Name: Private Investment Undertaken (See Instructions)		
Public Investment Undertaken		
Ratio of Private/Public Investment	0	0
Project 19 Name:		
Private Investment Undertaken (See Instructions)		
Public Investment Undertaken		
Ratio of Private/Public Investment	0	0
Ivalie of a fivation ablie investment		
Project 20 Name:		
Private Investment Undertaken (See Instructions)		
Public Investment Undertaken		
Ratio of Private/Public Investment	0	0
Project 21 Name:		
Private Investment Undertaken (See Instructions)		
Public Investment Undertaken		
Ratio of Private/Public Investment	0	0
Project 22 Name:		
Private Investment Undertaken (See Instructions)		
Public Investment Undertaken		
Ratio of Private/Public Investment	0	0
Distinct 22 Name:		
Project 23 Name: Private Investment Undertaken (See Instructions)		
Public Investment Undertaken		
Ratio of Private/Public Investment	0	0
Project 24 Name:		
Private Investment Undertaken (See Instructions)		
Public Investment Undertaken		
Ratio of Private/Public Investment	0	0
Project 25 Name:		
Private Investment Undertaken (See Instructions)		
Public Investment Undertaken		
Ratio of Private/Public Investment	0	0

SECTION 6 [Information requested in SECTION 6.1 is not required by law, but may be helpful in evaluating the performance of TIF in Illinois.

SECTIONS 6.2, 6.3, and 6.4 are required by law, if applicable. (65 ILCS 5/11-74.4-5(d))]

FY 2022

Name of Redevelopment Project Area:

TIF #1 CENTRAL BUSINESS DISTRICT RPA

SECTION 6.1-For redevelopment projects beginning before FY 2022, complete the following information about job creation and retention.

Number of Jobs Retained	Number of Jobs Created	Job Description and Type (Temporary or Permanent)	Total Salaries Paid
			\$
			\$
			\$
			\$
			\$
			\$
			\$

SECTION 6.2-For redevelopment projects beginning in or after FY 2022, complete the following information about projected job creation and actual job creation.

The number of jobs, if any, created as a result of the development to date, for the reporting period, under the same guidelines and assumptions as was used for the projections used at the time of approval of the redevelopment agreement

SECTION 6.3-For redevelopment projects beginning in or after FY 2022, complete the following information about increment projected to be created and actual increment created.

The amount of increment projected to be created at the time of approval of the redevelopment agreement	The amount of increment created as a result of the development to date, for the reporting period, using the same assumptions as was used for the projections used at the time of the approval of the redevelopment agreement

SECTION 6.4-For redevelopment projects beginning in or after FY 2022, provide the stated rate of return identified by the developer to the municipality and verified by an independent third	
party, if any:	

SECTION 7 [Information in the following section is not required by law, but may be helpful in evaluating the performance of TIF in Illinois.]

FY 2022

Name of Redevelopment Project Area:

TIF #1 CENTRAL BUSINESS DISTRICT RPA

Provide a general description of the redevelopment project area using only major boundaries.		

Optional Documents	Enclosed
Legal description of redevelopment project area	
Map of District	Х

SECTION 8 [Information in the following section is not required by law, but may be helpful in evaluating the performance of TIF in Illinois.]

FY 2022

Name of Redevelopment Project Area:

TIF #1 CENTRAL BUSINESS DISTRICT RPA

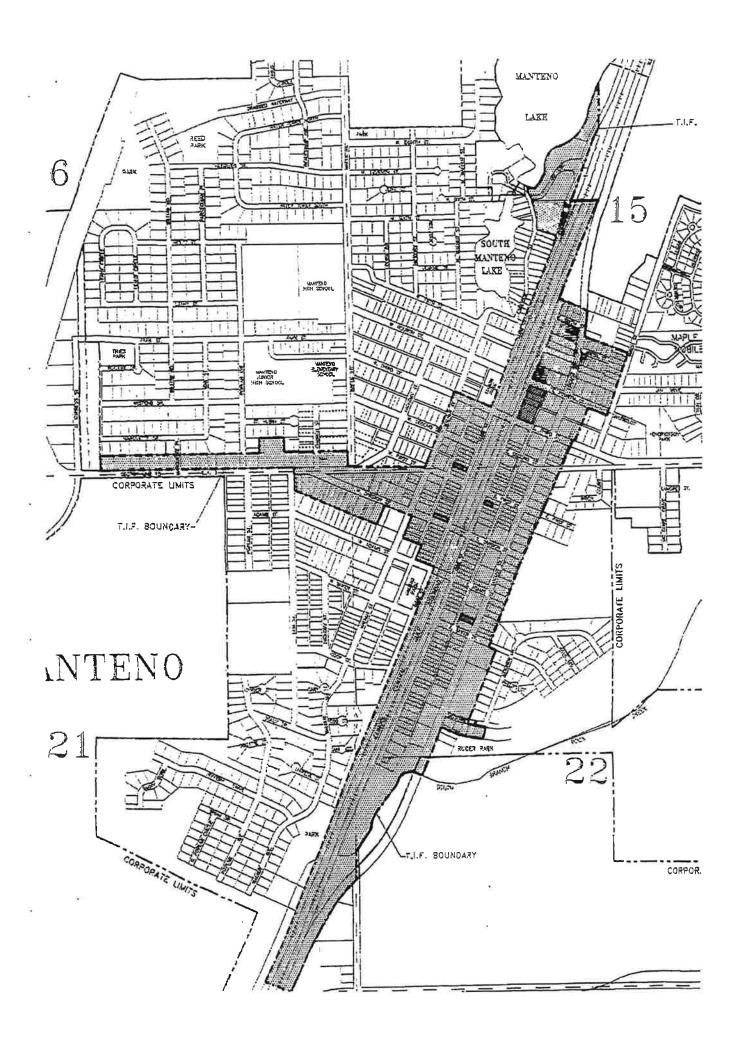
Provide the base EAV (at the time of designation) and the EAV for the year reported for the redevelopment project area.

Year of Designation	Base EAV	Reporting Fiscal Year EAV
1986	\$ 3,591,411	\$ 15,358,344.00

List all overlapping tax districts in the redevelopment project area. If overlapping taxing district received a surplus, list the surplus.

Indicate an 'X' if the overlapping taxing districts did not receive a surplus.

Overlapping Taxing District	Surplus Distributed from redevelopment project area to overlapping districts		
Kankakee Community College	\$	8,297	
Kankakee County	\$	18,688	
Manteno Fire Protection District	\$	14,466	
Manteno Public Library District	\$	3,202	
Manteno Township Assessor	\$	1,101	
Manteno School District #5	\$	109,278	
Manteno Township	\$	3,141	
Manteno Township Road	\$	7,321	
Village of Manteno	\$	15,346	
Village of Markette	\$		
	\$	9	
	\$		
	\$		



ATTACHMENT B



ROBIN BATKA, Village Clerk
CHRIS LAROCQUE, Village Administrator

Trustees
TIMOTHY BOYCE
TODD CROCKETT
DIANE DOLE
JOEL GESKY
SAMUEL MARTIN
WENDELL O. PHILLIPS

I, Timothy O. Nugent, the duly elected President of the Village of Manteno, Illinois, County of Kankakee, State of Illinois, do hereby certify that the Village of Manteno has complied with all requirements pertaining to the Tax Increment Redevelopment Allocation Act. [65 ILCS 5/11-74.4-5 (d) (3) and 5/11-74.6-22 (d) (3)], during the current municipal fiscal year (May 1, 2021 – April 30, 2022).

Timothy O. Nugent, President

Village of Manteno

9//9/2022 Date LAW OFFICES

LOUIS F. CAINKAR, LTD.

30 NORTH LA SALLE STREET-SUITE 3430

CHICAGO, ILLINOIS 60602-3337

312/236-3985

FACSIMILE 312/236-3989

SUBURBAN OFFICE:
6215 WEST 79TH STREET-SUITE 2A
BURBANK, ILLINOIS 60459-1102
708 / 430-3988

VINCENT CAINKAR
MICHAEL G. CAINKAR
GARY S. PERLMAN
JOSEPH CAINKAR
ELIZABETH M. ATTARD

September 12, 2022

Illinois Office of the Comptroller Local Government Division 100 West Randolph Street, Suite 15-500 Chicago, IL 60601

Re: Village of Manteno TIF No. 1

Central Business District Redevelopment Project Area

Gentlemen:

This office represents the Village of Manteno. It is my opinion that the Village of Manteno has complied with all of the requirements of the Tax Increment Allocation Redevelopment Act for the period of May 1, 2021 through April 30, 2022.

Yours truly,

Village Attorney

JC: ab

ATTACHMENT D

2022 PROJECT COSTS VILLAGE OF MANTENO TIF #1

Public Works Const./Improve.		\$	297,930
Second St streetscape project	14,931		
Downtown Sidewalk Replacement	46,921		
Parking Lot Improvements	47,161		
Main St Improvements	43,084		
Section Line Rd Improvements	145,833		
Rehab, Reconst, Repair		\$	37,464
Façade renovation grant 10 S Walnut	4,100		
Façade renovation grant 33 N Main	15,000		
Façade renovation grant 121 N Main	12,402		
Redevelopment 707 N Locust	2,050		
Redevelopment 365 S Locust	3,913		
Financing Costs		\$	770,000
Interfund Repayment	750,000		
Interest payments	20,000		
(Professional) Studies, Surveys, Plans		\$	3,040
Louis Cainkar Law Office	690		
Smith Koelling Dykstra & Ohm audit	2,350		
Surplus Disbursed		\$	180,841
Taxing Districts	180,841		
	FYE 2022 TOTA	ALALL \$	1,289,276
	PRO.	IECTS:	

ATTACHMENT E

RESOLUTION 21-01

Document 1

APPROVING A TAX INCREMENT FAÇADE RENOVATION CONSTRUCTION AGREEMENT IN CONNECTION WITH TAX INCREMENT FINANCING AREA #1 - PATRICK WILDER, ALL AUTOMOTIVE INC. – 156 N. LOCUST STREET

WHEREAS, the Village of Manteno is a Municipal and Corporation, incorporated within the boundaries of the County of Kankakee, State of Illinois; and

WHEREAS, the Village of Manteno has in existence a Tax Increment Financing District, more specifically known as Tax Increment Financing District #1; and

WHEREAS, Tax Increment Financing District #1 provides for and allows the façade renovations of certain properties within the District; and

WHEREAS, a façade renovation construction request for the property commonly known as 156 North Locust Street has been submitted; and

WHEREAS, the President and Board of Trustees of the Village of Manteno believe that it is in the best interests of the citizens of the Village of Manteno and Tax Increment Financing District #1 that said façade renovation project be approved.

NOW THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF MANTENO, KANKAKEE COUNTY, ILLINOIS AS FOLLOWS:

SECTION 1: That a Tax Increment Façade Renovation Construction Agreement between the Village of Manteno and Patrick Wilder, All Automotive Inc., with the maximum allowed assistance not to exceed \$15,000.00 for the façade renovation of 156 North Locust Street, within Tax Increment Financing District #1 be in the same as hereby approved. Mr. Patrick Wilder has provided proof of ownership of the building.

SECTION 2: That the Village President is hereby authorized, empowered and directed to execute said Tax Increment Façade Renovation Agreement provided for in Section 1 of this Resolution in the form and content of Exhibit "A" which is attached hereto and made a part hereof.

Passed by the Board of Trustees of the Village of Manteno, Kankakee County, Illinois at a regular meeting thereof held on the 3rd day of May, 2021 and approved by me as Village President on the same day.

RECORD OF THE VOTE	Yes	No	Abstain	Absent
President Timothy Nugent				
Trustee Timothy Boyce				
Trustee Samuel Martin	V			L
Trustee Diane Dole	V.			
Trustee Todd Crockett	V,			
Trustee Joel Gesky	V,		ļ	
Trustee Wendell O. Phillips	IV		ļ	
TOTAL VOTES or	1	1	İ	
BY OMNIBUS VOTE			1	

Timothy O. Nugent, Village Presider

Table Palla

RESOLUTION 21-10

APPROVING A TAX INCREMENT FAÇADE RENOVATION CONSTRUCTION AGREEMENT IN CONNECTION WITH TAX INCREMENT FINANCING AREA #1 - RLK BOURBONNAIS PROPERTIES LLC – 151-155 NORTH MAIN STREET

WHEREAS, the Village of Manteno is a Municipal and Corporation, incorporated within the boundaries of the County of Kankakee, State of Illinois; and

WHEREAS, the Village of Manteno has in existence a Tax Increment Financing District, more specifically known as Tax Increment Financing District #1; and

WHEREAS, Tax Increment Financing District #1 provides for and allows the façade renovations of certain properties within the District; and

WHEREAS, a façade renovation construction request for the property commonly known as 151-155 North Main Street has been submitted; and

WHEREAS, the President and Board of Trustees of the Village of Manteno believe that it is in the best interests of the citizens of the Village of Manteno and Tax Increment Financing District #1 that said façade renovation project be approved.

NOW THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF MANTENO, KANKAKEE COUNTY, ILLINOIS AS FOLLOWS:

SECTION 1: That a Tax Increment Façade Renovation Construction Agreement between the Village of Manteno and RLK Bourbonnais Properties LLC., with the maximum allowed assistance not to exceed \$15,000.00 for the façade renovation of 151-155 North Main Street, within Tax Increment Financing District #1 be in the same as hereby approved. RLK Bourbonnais Properties LLC has provided proof of ownership of the building.

SECTION 2: That the Village President is hereby authorized, empowered and directed to execute said Tax Increment Façade Renovation Agreement provided for in Section 1 of this Resolution in the form and content of Exhibit "A" which is attached hereto and made a part hereof.

Passed by the Board of Trustees of the Village of Manteno, Kankakee County, Illinois at a regular meeting thereof held on the 7th day of September, 2021 and approved by me as Village President on the same day.

RECORD OF THE VOTE	Yes	No	Abstain	Absent
President Timothy Nugent				
Trustee Timothy Boyce	V			
Trustee Samuel Martin	V			
Trustee Diane Dole	· V			
Trustee Todd Crockett	V		1-11111114011120111111111111	Miles and the second second
Trustee Joel Gesky	V		1	English and the comme
Trustee Wendell O. Phillips	V			
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BY OMNIBUS VOTE				

Timothy O. Nugent, Village Presiden

RESOLUTION 21-11

APPROVING A TAX INCREMENT FAÇADE RENOVATION CONSTRUCTION AGREEMENT IN CONNECTION WITH TAX INCREMENT FINANCING AREA #1 - MANTENO PUBLIC LIBRARY - 10 SOUTH WALNUT STREET

WHEREAS, the Village of Manteno is a Municipal and Corporation, incorporated within the boundaries of the County of Kankakee, State of Illinois; and

WHEREAS, the Village of Manteno has in existence a Tax Increment Financing District, more specifically known as Tax Increment Financing District #1; and

WHEREAS, Tax Increment Financing District #1 provides for and allows the façade renovations of certain properties within the District; and

WHEREAS, a façade renovation construction request for the property commonly known as 10 South Walnut Street has been submitted; and

WHEREAS, the President and Board of Trustees of the Village of Manteno believe that it is in the best interests of the citizens of the Village of Manteno and Tax Increment Financing District #1 that said façade renovation project be approved.

NOW THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF MANTENO, KANKAKEE COUNTY, ILLINOIS AS FOLLOWS:

SECTION 1: That a Tax Increment Façade Renovation Construction Agreement between the Village of Manteno and Manteno Public Library with the maximum allowed assistance not to exceed \$15,000.00 for the façade renovation of 151-155 North Main Street, within Tax Increment Financing District #1 be in the same as hereby approved. Manteno Public Library has provided proof of ownership of the building.

SECTION 2: That the Village President is hereby authorized, empowered and directed to execute said Tax Increment Façade Renovation Agreement provided for in Section 1 of this Resolution in the form and content of Exhibit "A" which is attached hereto and made a part hereof.

Passed by the Board of Trustees of the Village of Manteno, Kankakee County, Illinois at a regular meeting thereof held on the 7th day of September, 2021 and approved by me as Village President on the same day.

RECORD OF THE VOTE	Yes	No	Abstain	Absent
President Timothy Nugent	1			
Trustee Timothy Boyce	V		i	
Trustee Samuel Martin	V		1	
Trustee Diane Dole	IV/	1	1 	
Trustee Todd Crockett	V			
Trustee Joel Gesky	V		S an account of the second	
Trustee Wendell O. Phillips	V	<u> </u>		
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BY OMNIBUS VOTE				

Timothy O. Nugent, Village Presiden

ATTACHMENT E

RESOLUTION 21-14

APPROVING A TAX INCREMENT FAÇADE RENOVATION CONSTRUCTION AGREEMENT IN CONNECTION WITH TAX INCREMENT FINANCING AREA #1 - GRAHAM REAL ESTATE DEVELOPMENT, LLC – 83 WEST FIRST STREET

WHEREAS, the Village of Manteno is a Municipal and Corporation, incorporated within the boundaries of the County of Kankakee, State of Illinois; and

WHEREAS, the Village of Manteno has in existence a Tax Increment Financing District, more specifically known as Tax Increment Financing District #1; and

WHEREAS, Tax Increment Financing District #1 provides for and allows the façade renovations of certain properties within the District; and

WHEREAS, a façade renovation construction request for the property commonly known as 83 West First Street has been submitted; and

WHEREAS, the President and Board of Trustees of the Village of Manteno believe that it is in the best interests of the citizens of the Village of Manteno and Tax Increment Financing District #1 that said façade renovation project be approved.

NOW THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF MANTENO, KANKAKEE COUNTY, ILLINOIS AS FOLLOWS:

SECTION 1: That a Tax Increment Façade Renovation Construction Agreement between the Village of Manteno and Graham Real Estate Development LLC., with the maximum allowed assistance not to exceed \$41,000.00 for the façade renovation of 83 West First Street, within Tax Increment Financing District #1 be in the same as hereby approved. Graham Real Estate Development, LLC has provided proof of ownership of the building.

SECTION 2: That the Village President is hereby authorized, empowered and directed to execute said Tax Increment Façade Renovation Agreement provided for in Section 1 of this Resolution in the form and content of Exhibit "A" which is attached hereto and made a part hereof.

Passed by the Board of Trustees of the Village of Manteno, Kankakee County, Illinois at a regular meeting thereof held on the 20th day of September, 2021 and approved by me as Village President on the same day.

RECORD OF THE VOTE	Yes	No	Abstain	Absent
President Timothy Nugent				
Trustee Timothy Boyce	· V		I	
Trustee Samuel Martin				V
Trustee Diane Dole	V,			
Trustee Todd Crockett	V,	No. of the last of	İ	
Trustee Joel Gesky	V	1		
Trustee Wendell O. Phillips	「レ		<u> </u>	
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Timothy O. Nugent, Village Presiden

RESOLUTION 21-15

APPROVING A TAX INCREMENT FAÇADE RENOVATION CONSTRUCTION AGREEMENT IN CONNECTION WITH TAX INCREMENT FINANCING AREA #1 - BERKOT'S SUPER FOODS – 451 NORTH LOCUST STREET

WHEREAS, the Village of Manteno is a Municipal and Corporation, incorporated within the boundaries of the County of Kankakee, State of Illinois; and

WHEREAS, the Village of Manteno has in existence a Tax Increment Financing District, more specifically known as Tax Increment Financing District #1; and

WHEREAS, Tax Increment Financing District #1 provides for and allows the façade renovations of certain properties within the District; and

WHEREAS, a façade renovation construction request for the property commonly known as 451 North Locust Street has been submitted; and

WHEREAS, the President and Board of Trustees of the Village of Manteno believe that it is in the best interests of the citizens of the Village of Manteno and Tax Increment Financing District #1 that said façade renovation project be approved.

NOW THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF MANTENO, KANKAKEE COUNTY, ILLINOIS AS FOLLOWS:

SECTION 1: That a Tax Increment Façade Renovation Construction Agreement between the Village of Manteno and Berkot's Super Foods, with the maximum allowed assistance not to exceed \$60,000.00 for the façade renovation of 451 North Locust Street, within Tax Increment Financing District #1 be in the same as hereby approved. Berkot's Super Foods has provided proof of ownership of the building.

SECTION 2: That the Village President is hereby authorized, empowered and directed to execute said Tax Increment Façade Renovation Agreement provided for in Section 1 of this Resolution in the form and content of Exhibit "A" which is attached hereto and made a part hereof.

Passed by the Board of Trustees of the Village of Manteno, Kankakee County, Illinois at a regular meeting thereof held on the 18th day of October, 2021 and approved by me as Village President on the same day.

RECORD OF THE VOTE	Yes	No	Abstain	Absent
President Timothy Nugent				
Trustee Timothy Boyce	V			
Trustee Samuel Martin	V		•	
Trustee Diane Dole	V	b man :		(needoon n
Trustee Todd Crockett	V	1		
Trustee Joel Gesky	V	Į	E 255 27	In many ten
Trustee Wendell O. Phillips	V	in are		
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BY OMNIBUS VOTE		1		

Timothy O. Nugent, Village Presiden

ATTACHMENT E

Document 6

RESOLUTION 21-20

APPROVING A TAX INCREMENT FAÇADE RENOVATION CONSTRUCTION AGREEMENT IN CONNECTION WITH TAX INCREMENT FINANCING AREA #1 - TAYLOR FORD OF MANTENO – 222 SOUTH LOCUST STREET

WHEREAS, the Village of Manteno is a Municipal and Corporation, incorporated within the boundaries of the County of Kankakee, State of Illinois; and

WHEREAS, the Village of Manteno has in existence a Tax Increment Financing District, more specifically known as Tax Increment Financing District #1; and

WHEREAS, Tax Increment Financing District #1 provides for and allows the façade renovations of certain properties within the District; and

WHEREAS, a façade renovation construction request for the property commonly known as 222 South Locust Street has been submitted; and

WHEREAS, the President and Board of Trustees of the Village of Manteno believe that it is in the best interests of the citizens of the Village of Manteno and Tax Increment Financing District #1 that said façade renovation project be approved.

NOW THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF MANTENO, KANKAKEE COUNTY, ILLINOIS AS FOLLOWS:

SECTION 1: That a Tax Increment Façade Renovation Construction Agreement between the Village of Manteno and Taylor Ford of Manteno, with the maximum allowed assistance not to exceed \$105,000.00 for the façade renovation of 222 South Locust Street, within Tax Increment Financing District #1 be in the same as hereby approved. Proof of ownership of the building has been provided.

SECTION 2: That the Village President is hereby authorized, empowered and directed to execute said Tax Increment Façade Renovation Agreement provided for in Section 1 of this Resolution in the form and content of Exhibit "A" which is attached hereto and made a part hereof.

Passed by the Board of Trustees of the Village of Manteno, Kankakee County, Illinois at a regular meeting thereof held on the 20th day of December, 2021 and approved by me as Village President on the same day.

RECORD OF THE VOTE	Yes	No	Abstain	Absent
President Timothy Nugent				
Trustee Timothy Boyce				V
Trustee Samuel Martin	1//		1000	
Trustee Diane Dole	V			
Trustee Todd Crockett	V/		Course of some some	
Trustee Joel Gesky	V		and the state of	
Trustee Wendell O. Phillips	V			t 4m
TOTAL VOTES or		1		Ĺ
BY OMNIBUS VOTE		B	<u> </u>	

Timothy O. Nugent, Village Rresiden

RESOLUTION 21-21

APPROVING A TAX INCREMENT FAÇADE RENOVATION CONSTRUCTION AGREEMENT IN CONNECTION WITH TAX INCREMENT FINANCING AREA #1 - JIM HANLEY & MIKE PIONTKOWSKI – 741 NORTH MAIN STREET

WHEREAS, the Village of Manteno is a Municipal and Corporation, incorporated within the boundaries of the County of Kankakee, State of Illinois; and

WHEREAS, the Village of Manteno has in existence a Tax Increment Financing District, more specifically known as Tax Increment Financing District #1; and

WHEREAS, Tax Increment Financing District #1 provides for and allows the façade renovations of certain properties within the District; and

WHEREAS, a façade renovation construction request for the property commonly known as 741 N. Main Street has been submitted; and

WHEREAS, the President and Board of Trustees of the Village of Manteno believe that it is in the best interests of the citizens of the Village of Manteno and Tax Increment Financing District #1 that said façade renovation project be approved.

NOW THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF MANTENO, KANKAKEE COUNTY, ILLINOIS AS FOLLOWS:

SECTION 1: That a Tax Increment Façade Renovation Construction Agreement between the Village of Manteno and Jim Hanley & Mike Piontkowski, with the maximum allowed assistance not to exceed \$30,000.00 for the façade renovation of 741North Main Street, within Tax Increment Financing District #1 be in the same as hereby approved. Proof of ownership of the building has been provided.

SECTION 2: That the Village President is hereby authorized, empowered and directed to execute said Tax Increment Façade Renovation Agreement provided for in Section 1 of this Resolution in the form and content of Exhibit "A" which is attached hereto and made a part hereof.

Passed by the Board of Trustees of the Village of Manteno, Kankakee County, Illinois at a regular meeting thereof held on the 20th day of December, 2021 and approved by me as Village President on the same day.

RECORD OF THE VOTE	Yes	No	Abstain	Absent
President Timothy Nugent	3			
Trustee Timothy Boyce	1		Test Commission Commission	V
Trustee Samuel Martin	V			
Trustee Diane Dole	V			
Trustee Todd Crockett	V			
Trustee Joel Gesky	VI	0.4	4801 DJ 80341 MAY 1 11141	and the same of
Trustee Wendell O. Phillips	V		The second of the second of the second	0 (84) 0 (1984) (1987 Vo. 1984)
TOTAL VOTES or				
BY OMNIBUS VOTE		1		

Timothy O. Nygent, Village Presiden

RESOLUTION 21-22

APPROVING A TAX INCREMENT FAÇADE RENOVATION CONSTRUCTION AGREEMENT IN CONNECTION WITH TAX INCREMENT FINANCING AREA #1 - GINA LAMORE – 107 & 119 NORTH MAIN STREET & 23 & 35 WEST FIRST STREET

WHEREAS, the Village of Manteno is a Municipal and Corporation, incorporated within the boundaries of the County of Kankakee, State of Illinois; and

WHEREAS, the Village of Manteno has in existence a Tax Increment Financing District, more specifically known as Tax Increment Financing District #1; and

WHEREAS, Tax Increment Financing District #1 provides for and allows the façade renovations of certain properties within the District; and

WHEREAS, a façade renovation construction request for the property commonly known as 107 & 119 North Main Street and 23 & 35 West First Street has been submitted; and

WHEREAS, the President and Board of Trustees of the Village of Manteno believe that it is in the best interests of the citizens of the Village of Manteno and Tax Increment Financing District #1 that said façade renovation project be approved.

NOW THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF MANTENO, KANKAKEE COUNTY, ILLINOIS AS FOLLOWS:

SECTION 1: That a Tax Increment Façade Renovation Construction Agreement between the Village of Manteno and Gina LaMore, with the maximum allowed assistance not to exceed \$60,000.00 for the façade renovation of 107 & 119 Main Street & 23 & 35 West First Street, within Tax Increment Financing District #1 be in the same as hereby approved. Proof of ownership of the building has been provided.

SECTION 2: That the Village President is hereby authorized, empowered and directed to execute said Tax Increment Façade Renovation Agreement provided for in Section 1 of this Resolution in the form and content of Exhibit "A" which is attached hereto and made a part hereof.

Passed by the Board of Trustees of the Village of Manteno, Kankakee County, Illinois at a regular meeting thereof held on the 20th day of December, 2021 and approved by me as Village President on the same day.

RECORD OF THE VOTE	Yes	No	Abstain	Absent
	1 700			
President Timothy Nugent				. /
Trustee Timothy Boyce	/		San com contrastes	V
Trustee Samuel Martin	V/		4	
Trustee Diane Dole	V/			
Trustee Todd Crockett	V/		Total and resident to the	
Trustee Joel Gesky	V_{\perp}			HOTEL
Trustee Wendell O. Phillips	V		1	
TOTAL VOTES or			1	
BY OMNIBUS VOTE				i

Timothy O. Nugent, Village Presider

RESOLUTION 21-23

APPROVING A TAX INCREMENT FAÇADE RENOVATION CONSTRUCTION AGREEMENT IN CONNECTION WITH TAX INCREMENT FINANCING AREA #1 - MVSK HOLDINGS - 350 - 380 NORTH LOCUST STREET

WHEREAS, the Village of Manteno is a Municipal and Corporation, incorporated within the boundaries of the County of Kankakee, State of Illinois; and

WHEREAS, the Village of Manteno has in existence a Tax Increment Financing District, more specifically known as Tax Increment Financing District #1; and

WHEREAS, Tax Increment Financing District #1 provides for and allows the façade renovations of certain properties within the District; and

WHEREAS, a façade renovation construction request for the property commonly known as 350-380 N. Locust Street has been submitted; and

WHEREAS, the President and Board of Trustees of the Village of Manteno believe that it is in the best interests of the citizens of the Village of Manteno and Tax Increment Financing District #1 that said façade renovation project be approved.

NOW THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF MANTENO, KANKAKEE COUNTY, ILLINOIS AS FOLLOWS:

SECTION 1: That a Tax Increment Façade Renovation Construction Agreement between the Village of Manteno and MVSK Holdings, with the maximum allowed assistance not to exceed \$30,000.00 for the façade renovation of 350-380 North Locust Street, within Tax Increment Financing District #1 be in the same as hereby approved. MVSK Holdings has provided proof of ownership of the building.

SECTION 2: That the Village President is hereby authorized, empowered and directed to execute said Tax Increment Façade Renovation Agreement provided for in Section 1 of this Resolution in the form and content of Exhibit "A" which is attached hereto and made a part hereof.

Passed by the Board of Trustees of the Village of Manteno, Kankakee County, Illinois at a regular meeting thereof held on the 20th day of December, 2021 and approved by me as Village President on the same day.

RECORD OF THE VOTE	Yes	No	Abstain	Absent
President Timothy Nugent				
Trustee Timothy Boyce				V
Trustee Samuel Martin	V		1	
Trustee Diane Dole	V		The second second	
Trustee Todd Crockett	V/	Commission of	l	
Trustee Joel Gesky	V/			Language n
Trustee Wendell O. Phillips	V	حيد سي	J	e and the contract
TOTAL VOTES or		1	1	
BY OMNIBUS VOTE				ì

Timothy O. Nugent, Village Presider

Village of Manteno TIF Joint Review Meeting November 1, 2021 6:40 PM

Roll Call

President Timothy Nugent Trustee Todd Crockett Trustee Diane Dole Trustee Joel Gesky Trustee Wendell Phillips Trustee Samuel Martin

Absent:

Trustee Timothy Boyce Trustee Todd Crockett

Also Present:

Chris LaRocque: Village Administrator

Al Swinford: Chief of Police Jim Hanley: Supt. Public Works Ryan Marion: Building Official

Press Present: None

The meeting was called to order by Mayor Timothy Nugent.

Public Participation: None

We had one representatives (Jake Emerson, Manteno School District #5) from the taxing districts present at the meeting. The Taxing districts invited were:

- Manteno Public Library District
- Village of Manteno Resident /Citizen
- Manteno Township Board
- Manteno Township Road Commissioner
- Kankakee Community College
- Township Tax Assessor
- Manteno School District #5
- Manteno Fire Protection District
- Kankakee County Board

Village Administrator Chris LaRocque gave a power point presentation and brief summary of TIF and a review of the 2021 Annual TIF report, estimate of future revenues, update of current projects and discussion of future projects and priorities. Mr. LaRocque asked for any questions and received none.

TIF Reports are available at the Village Hall and on the Village of Manteno's website.

Motion by Martin, seconded by Phillips, to adjourn the meeting at 6:51 pm. Motion approved 4-0 Trustee Boyce, Crockett absent

Minutes respectfully submitted by Robin Batka, Village Clerk

ATTACHMENT K

VILLAGE OF MANTENO, ILLINOIS SPECIAL TAX ALLOCATION FUND

Report on Compliance with Public Act 85-1142

As of and for the Year Ended April 30, 2022

Table of Contents

	<u>Page</u>
Independent Auditor's Report on Compliance	1-2
Independent Auditor's Report on Supplementary Information Schedules	3
Supplementary Information Schedules	
Balance Sheet	4
Schedule of Revenues, Expenditures and Changes in Fund Balances	5



Independent Auditor's Report on Compliance

Board of Trustees Village of Manteno Manteno, Illinois 60950

Report on Compliance and Opinion

We have audited the Village of Manteno's compliance with the provisions of subsection (q) of Illinois Compiled Statutes 65 (ILCS) 5/11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-142) for the year ended April 30, 2022, for the Central Business District (TIF #1) and the Industrial Park District (TIF #3).

In our opinion, the Village complied, in all material respects, with the compliance requirements referred to above that are applicable to the Central Business District (TIF #1) and the Industrial Park District (TIF #3) for the year ended April 30, 2022.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the provisions of subsection (q) of Illinois Compiled Statutes 65 (ILCS) 5/11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-142). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Village and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance. Our audit does not provide a legal determination of the Village's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements referred to above.

Auditor's Responsibilities for Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on TIF #1 and TIF #3's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is

considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Village's compliance with the requirements referred to above.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Village's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Village's internal control over compliance relevant to the
 audit 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 Village's internal
 control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant findings of noncompliance, and certain internal control-related matters that we identified during the audit.

SKDO, P.C.

Bourbonnais, Illinois September 29, 2022



Independent Auditor's Report On Supplementary Information Schedules

Board of Trustees Village of Manteno Manteno, Illinois 60950

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Village of Manteno (Village) as of and for the year ended April 30, 2022, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements. We issued our report thereon dated September 29, 2022. Our opinion on the governmental activities opinion unit was qualified due to the fact that management has not adopted GASB 75 Accounting and Financial Reporting for Postemployment Benefits Other Than Pension Funds and, accordingly, has not recorded the related deferred outflows, deferred inflows, net OPEB liability and the OPEB expense. Our opinion on the other opinion units was unmodified.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying supplementary information schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

These schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the 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 auditing standards generally accepted in the United States of America. In our opinion, the supplementary information schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

SKDO, P.C.

Bourbonnais, Illinois September 29, 2022

Village of Manteno, Illinois Balance Sheet - Special Tax Allocation Fund April 30, 2022

	Tax Increment Financing District #1	Tax Increment Financing District #3	Total
Assets			a 500 744
Cash and cash equivalents	\$ 509,685	\$ 54,059	\$ 563,744
Receivable from other governments	1,248,072	8,505	1,256,577
Total assets	\$ 1,757,757	\$ 62,564	\$ 1,820,321
Liabilities			
Accounts payable and accrued expenses	\$ 165,496	\$ =	\$ 165,496
Due to other funds	765,345	50,000	815,345
Total liabilities	930,841	50,000	980,841
Deferred Inflows of Resources			
Property taxes related to a future period	1,248,072	8,505	1,256,577
Fund Balance			
Unassigned	(421,156)	4,059	(417,097)
Total fund balances (deficits)	(421,156)	4,059	(417,097)
Total liabilities, deferred inflows of resources and		\ <u></u>	
fund balance	\$ 1,757,757	\$ 62,564	\$ 1,820,321

Village of Manteno, Illinois Special Tax Allocation Fund Schedule of Revenues, Expenditures and Changes in Fund Balances For the year ended April 30, 2022

	Tax Increment Financing District #1	Tax Increment Financing District #3	Total
Revenues: Property taxes Interest income Other revenues Total revenues	\$ 1,202,732 273 43,811 1,246,816	\$ 8,505 6 - 8,511	\$ 1,211,237 279 43,811 1,255,327
Expenditures: Current: General governemnt: Contractual services	8,577	58_	8,635
Economic development: Other expenditures Intergovernmental agreement Total economic development Debt service	37,466 180,841 218,307 20,000 281,344	345 	37,811 180,841 218,652 21,000 281,344
Capital outlay Total expenditures Net change in fund balance	528,228 718,588	7,108	529,631 725,696
Fund balance (deficit), beginning of year Fund balance (deficit), end of year	(1,139,744) \$ (421,156)	\$ 4,059	\$ (417,097)



ATTACHMENT L

SKDO, P.C. 1605 N. Convent Street Bourbonnais, IL 60914 (815) 937-1997

Independent Auditor's Report on Compliance

Board of Trustees Village of Manteno Manteno, Illinois 60950

Report on Compliance and Opinion

We have audited the Village of Manteno's compliance with the provisions of subsection (q) of Illinois Compiled Statutes 65 (ILCS) 5/11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-142) for the year ended April 30, 2022, for the Central Business District (TIF #1) and the Industrial Park District (TIF #3).

In our opinion, the Village complied, in all material respects, with the compliance requirements referred to above that are applicable to the Central Business District (TIF #1) and the Industrial Park District (TIF #3) for the year ended April 30, 2022.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the provisions of subsection (q) of Illinois Compiled Statutes 65 (ILCS) 5/11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-142). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Village and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance. Our audit does not provide a legal determination of the Village's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements referred to above.

Auditor's Responsibilities for Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on TIF #1 and TIF #3's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is

considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Village's compliance with the requirements referred to above.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Village's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Village's internal control over compliance relevant to the audit 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 Village's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant findings of noncompliance, and certain internal control-related matters that we identified during the audit.

SKDO, P.C.

Bourbonnais, Illinois September 29, 2022

ATTACHMENT M

INTERGOVERNMENTAL AGREEMENTS VILLAGE OF MANTENO TIF #1

Ordinance 06-55 January 2, 2007

Village agrees and guarantees that not less than fifteen percent (15%) of the incremental taxes received from TIF 1 shall annually be deemed and declared surplus by the Village and shall be paid over for redistribution to the School District and the other Taxing Districts in accordance with Section 7 of the Act (65 ILCS 5/11-74.4-7) throughout the term of the twelve (12) years that the Redevelopment Project is extended.

This agreement became effective in 2011 and will run through 2023 or through the remaining term of TIF #1.

The following disbursements have been made in accordance with this intergovernmental agreement:

Taxing District:	<u>May 2021</u>	2011 - 2020
Kankakee County KKK Community College Manteno District Unit #5 Manteno Fire Protection Manteno Public Library Township Tax Assessor Township Road Commissioner Manteno Township	\$ 18,688 \$ 8,297 \$ 109,278 \$ 14,466 \$ 3,202 \$ 1,101 \$ 7,321 \$ 3,141	\$ 165,603 \$ 73,443 \$ 890,069 \$ 128,552 \$ 28,652 \$ 10,852 \$ 67,356 \$ 27,560
Manteno Village	<u>\$ 15,347</u>	\$ 140,115
TOTAL DISBURSED:	\$ 180,841	\$1,532,202