

MORAINÉ TOWNSHIP
Budget Fiscal Year April 1, 2014 to March 31, 2015

Adopted April 24, 2014

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MORAIN TOWNSHIP
Budget Fiscal Year April 1, 2014 to March 31, 2015
Adopted April 24, 2014
Summary Sheet

2014-2015 Budget Notes		2014-2015 Township Budget	2013-2014 Township Budget
REVENUES			
<u>TOWN FUND</u>			
(A)	3810 Property Tax	1,284,546	1,334,546
(B)	3815 Replacement Tax	35,000	25,459
	3825 Interest Income	4,000	12,500
	3850 Cemetery Revenue	500	
(D)	3830 Reimbursements	-	2,000
	3835 Miscellaneous Income	350	1,100
	3845 Foundation Grants	-	
(E)	3845 Healthcare Foundation Van Grant	65,000	45,000
	3845 SMC Cemetery Grant	-	31,280
(F)	3845 ACA Health Department Grant	4,000	
	3845 Total Grants	69,000	76,280
(G)	3875 Van User Revenue	15,000	20,000
TOTAL TOWN FUND REVENUES		1,408,396	1,471,885
<u>GENERAL ASSISTANCE FUND</u>			
	3811 Property Tax	179,271	123,571
<u>COMMUNITY CHEST</u>			
	3821 Restricted	20,000	4,000
	3820 Unrestricted	5,000	2,000
(C) (16)	Total Community Chest Revenues	25,000	6,000
TOTAL REVENUE ALL FUNDS		1,612,667	1,601,456
EXPENSES			
<u>TOWNSHIP EXPENSES</u>			
	4000 Salaries-Town Officers	95,000	95,000
(1)	4100 Expenses: Office of Supervisor	58,625	327,065
	4200 Elections	3,050	500
(1)	4300 Senior/Disabled Transportation	234,142	53,000
	4400 Cemeteries	34,300	200,000
(F)	4500 ACA Grant expenditures	3,750	
(14) (15)	4800 Agency Grants	325,000	385,000
	5100 Expenses: Office of Assessor	590,700	562,894
TOTAL TOWN FUND EXPENSES		1,344,567	1,623,459
	6100 General Assistance	243,100	215,210
(C) (16)	7201 Community Chest	25,000	14,000
(7)	7000 Payroll Taxes	-	62,820
(16)	7507 Contingencies	-	20,000
TOTAL EXPENSES ALL FUNDS		1,612,667	1,935,489
NET INCOME		-	(334,033)

MORAIN TOWNSHIP
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Revenue and Expense Detail

2014-2015 Budget Notes		2014-2015 Proposed Township Budget	2013-2014 Township Budget
	<u>REVENUES</u>		
	<u>TOWN FUND</u>		
(A)	3810 Property Tax	1,284,546	1,334,546
(B)	3815 Replacement Tax	35,000	25,459
	3825 Interest Income	4,000	12,500
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(D)	3830 Reimbursements	-	2,000
	3835 Miscellaneous Income	350	1,100
	3845 Foundation Grants	-	
(E)	3845 Healthcare Foundation Van Grant	65,000	45,000
	3845 SMC Cemetery Grant	-	31,280
(F)	3845 ACA Health Department Grant	4,000	
	3845 Total Grants	69,000	76,280
(G)	3875 Van User Revenue	15,000	20,000
	Total Town Fund Revenue	1,408,396	1,471,885
	<u>GENERAL ASSISTANCE FUND</u>		
	3811 Property Tax	179,271	123,571
	<u>COMMUNITY CHEST</u>		
	3821 Restricted	20,000	4,000
	3820 Unrestricted	5,000	2,000
(C) (16)	Total Community Chest	25,000	6,000
	TOTAL REVENUE ALL FUNDS	1,612,667	1,601,456

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Revenue and Expense Detail

2014-2015 Budget <u>Notes</u>		2014-2015 Proposed Township <u>Budget</u>	2013-2014 Township <u>Budget</u>
	<u>EXPENSES</u>		
	<u>Salaries-Town Officers</u>		
	4001 Supervisor	65,000	65,000
	4002 Town Clerk	18,000	18,000
	4003 Board of Trustees	12,000	12,000
	Total Salaries - Town Officers	95,000	95,000
	<u>Office of Supervisor Expenses</u>		
(1)	4102 Office Staff	56,500	171,600
(2)	4102.5 Payroll Taxes	12,000	
(1)	4103 Health Insurance & Health Benefit	18,500	54,315
(1)	4104 IMRF	12,150	21,600
(3)	4198 Personnel Allocation to/from Other Departments	(67,000)	
	Net Personnel Costs	32,150	247,515
	4105 Legal Services	750	1,000
	4106 Auto Expense/Mileage	250	1,000
	4107 Facilities/Rent	12,000	30,500
(4)	4108 Telephone	500	2,000
(17)	4109 Printing/Publishing	100	6,900
	4110 Utilities	500	3,000
	4111 Janitorial Services	2,000	4,800
	4112 Supplies	500	1,000
	4113 Workshops	500	3,000
	4114 Outside Service	500	100
	4115 Miscellaneous Expense	50	500
(18)	4116 Depreciation Expense		3,000
	4117 Equipment/Computer		7,000
	4118 Office Supply/Postage	1,250	3,000
	4119 Maintenance/pest control	50	750
(5)	4120 Insurance (Toirma)	625	6,500
	4121 Accounting & Audit	4,000	5,000
	4122 Special Events	400	500
	4124 Contingencies, Office of the Supervisor	2,500	-
	Total Expenses: Office of Supervisor	58,625	327,065

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2014-2015 Budget Notes		2014-2015 Proposed Township Budget	2013-2014 Township Budget
	<u>Election Expense</u>		
	4205 Legal Services	500	
	4206 Auto Expense/Mileage	50	
(17)	4209 Printing/Publishing	500	
(6)	4209.5 Website	500	
	4218 Office Supply/Postage	500	
		<hr/>	
		2,050	500
	4298 Personnel Allocation to/from Other Departments	1,000	
	Total Expenses: Elections	3,050	500
		<hr/>	
(10)	<u>Senior/Disabled Transportation Expenses</u>		
	4302 Van Scheduler & Drivers	104,500	
(2)	4302.5 Payroll Taxes	10,000	
	4303 Health Insurance & Health Benefit	16,000	
	4304 IMRF	5,500	
(3)	4398 Personnel Allocation to/from Other Departments	13,000	
	Net Personnel Costs	<hr/>	
		149,000	-
	4305 Legal Services	500	
	4307 Facilities/Rent	11,000	
(4)	4308 Telephone	2,000	
(17)	4309 Printing/Publishing	2,000	
(6)	4309.5 Website	3,000	
	4310 Utilities	1,250	
	4311 Janitorial Services	2,000	
	4312 Supplies	750	
	4313 Workshops	500	
	4315 Miscellaneous Expense	100	
(7)	4317 Equipment/Computer	5,000	
	4318 Office Supply/Postage	1,750	
	4319 Maintenance/pest control	67	
(5)	4320 Insurance (Toirma)	4,225	
(8)	4324 Contingency for possible expanded program	13,500	
(9)	4303 Van Operation & Maintenance	17,500	26,000
(9)	4305 Taxi Program	20,000	27,000
(10)	Total Expenses: Transportation (Partially offset by \$65M Grant)	<hr/> 234,142	53,000

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2014-2015			2014-2015	2013-2014
Budget			Proposed	Township
<u>Notes</u>			<u>Budget</u>	<u>Budget</u>
	<u>Cemeteries</u>			
	4403	Legal Services	500	
	4406	Auto Expense/Mileage	200	
(17)	4409	Printing/Publishing	500	
(6)	4409.5	Website	500	
(11)	4410	Utilities	1,000	
	4412	Supplies	100	
(12)	4413	Workshops	500	
	4414	Outside Services/Temp Help	-	181,000
(13)	4419	Maintenance & Operations	15,000	19,000
(5)	4420	Insurance (Toirma)	1,250	
	4422	Special Events	250	
	4424	Contingencies, Cemetery	2,500	
(3)	4498	Personnel Allocation to/from Other Departments	12,000	
	Total Expenses: Cemeteries		34,300	200,000
	<u>Affordable Care Act Enrollment (ACA)</u>			
	4505	Legal Services	250	
	4519	Printing & Supplies	400	
	4522	Special Events	100	
			750	-
(3)	4598	Personnel Allocation to/from Other Departments	3,000	
	Total Expenses (paid from Health Department Grant)		3,750	-
	<u>Agency Grants</u>			
(14)	4801	Appropriated Grants (Annual)	250,000	310,000
(15)	4803	Committed Funds (CFC Prior)	75,000	75,000
	Total Expenses: Agency Grants		325,000	385,000

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2014-2015		2014-2015	2013-2014
Budget		Proposed	Township
<u>Notes</u>		<u>Budget</u>	<u>Budget</u>
	<u>Assessor Office Expenses</u>		
	5101 Assessor Salary	74,000	74,000
	5102 Office Staff	258,500	262,444
(2)	5102.5 Payroll Taxes	30,300	
	5103 Health Insurance & Health Benefit	75,300	68,500
	5104 IMRF	36,000	36,000
(3)	5198 Personnel Allocation to/from Other Departments	14,500	
	Net Personnel Costs	488,600	440,944
	5105 Legal Services	2,000	2,000
	5106 Auto Expense/Mileage	3,500	3,500
	5107 Facilities/Rent	26,000	28,500
(4)	5108 Telephone	2,000	2,000
(17)	5109 Printing/Publishing	2,000	6,900
(6)	5109.5 Website	2,000	
	5110 Utilities	2,500	2,500
	5111 Janitorial Services	3,500	3,500
	5112 Supplies	900	900
	5113 Workshops/Required Continuing Education	5,000	7,250
	5114 Outside Service/Temp	500	500
	5115 Miscellaneous	1,000	1,000
(18)	5116 Depreciation Expense		5,000
	5117 Equipment, Information Technology and Software	20,000	22,000
	5118 Office Supply/Postage	2,500	2,500
	5119 Maintenance/Pest Control	1,000	1,000
(5)	5120 Insurance (Toirma)	3,200	7,000
	5121 Accounting & Audit	4,000	5,400
	5122 Special Events	500	500
	5124 Contingencies, Assessor's Office	20,000	20,000
	Total Expenses: Office of Assessor	590,700	562,894
	TOTAL EXPENSES: TOWN FUND	1,344,567	1,623,459

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2014-2015 Budget Notes		2014-2015 Proposed Township Budget	2013-2014 Township Budget
	<u>General Assistance</u>		
	6102 Office Staff	58,500	56,160
(2)	6102.5 Payroll Taxes	5,000	
	6103 Health Insurance & Health Benefit	16,950	15,300
	6104 IMRF	5,850	6,300
(3)	6198 Personnel Allocation to/from Other Departments	23,500	
	Net Personnel Costs	109,800	77,760
	6105 Legal Services	500	1,000
	6106 Auto Expense (Mileage)	1,000	500
	6107 Facilities/Rent	30,000	30,500
(4)	6108 Telephone	2,000	2,000
(17)	6109 Printing/Publishing	4,500	6,900
(6)	6109.5 Website	3,000	
	6110 Utilities	3,250	3,000
	6111 Janitorial Services	4,500	4,800
	6112 Supplies	750	1,000
	6113 Workshops	1,500	1,200
	6114 Outside Service/Temp		100
	6115 Miscellaneous Expense	100	500
(18)	6116 Depreciation Expense		2,000
	6117 Equipment/Computer		1,500
	6118 Office Supply/Postage	1,500	2,200
	6119 Maintenance / Pest Control	750	750
(5)	6120 Insurance (Toirma)	5,450	9,000
	6121 Accounting & Audit	4,000	5,000
	6122 Special Events	500	500
	6900 Contingencies, General Assistance	20,000	20,000
	7501 Emergency Assistance	25,000	25,000
	7500 General Assistance	10,000	10,000
	7502 Senior/Youth Services	15,000	10,000
	Total Expenses: General Assistance	243,100	215,210
	7201 Total Expenses: Community Chest	25,000	14,000
(2)	7000 Payroll Taxes	-	62,820
(16)	7507 Contingencies	-	20,000
	TOTAL TOWNSHIP EXPENSE ALL FUNDS	1,612,667	1,935,489
	NET REVENUE / EXPENSE	-	(334,033)

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Budget Notes

- (A) Based on Levy passed December 2013
 - (B) Based on Personal Property Replacement Tax estimate for 2014 received from Illinois
 - (C) Additional food drives with Sunset and others 2014-2015
 - (D) Per conversation with auditor, expenses are reduced for reimbursements received (e.g., insurance dividend, window replacement reimbursement, etc.) rather than included as revenue
 - (E) Based on letter of award from HealthCare Foundation of Highland Park
 - (F) Anticipate Township will partner again with Lake County Health Department for ACA open enrollment November and December 2014
 - (G) Increased ridership
-
- (1) In prior budgets, wages for personnel working on food Pantry, van scheduler and drivers were included under the Supervisor's Office budget line for wages, along with office staff; proposed budget includes van scheduler and drivers under transportation expense.
 - (2) In previous budgets, all payroll taxes on wages for assessor, GA and office personnel were included in one line item; current proposed budget aligns payroll taxes with corresponding wages for all departments
 - (3) Allocation of wages and benefits for services performed for other departments
 - (4) Anticipated reduction in telephone expense due to change in carrier; change in allocation to reflect lines used by transportation, Assessor, GA, etc.
 - (5) Insurance allocation changed to reflect liability for vans, food pantry, GA, etc. The dividend typically received in March reduces annual insurance expense
 - (6) Budget for new website on user-friendly platform that will be maintained in-house by existing staff.
 - (7) New transportation scheduling program
 - (8) Possible pilot program to serve seniors/disabled residents for non-medical trips
 - (9) Van operation & maintenance and taxi program moved to transportation sub-grouping
 - (10) Transportation costs previously included in both Supervisor expenses and GA; now all transportation combined in Town Fund.
 - (11) Stormwater fee charged by City of Highland Park to Township cemeteries.
 - (12) Annual cemetery training seminar
 - (13) Cemetery maintenance for next two years will include separate contract weeding and watering rain gardens while they are getting established
 - (14) In accordance with Board discussion last fall, we are reducing the amount for grants to Agencies that provide services to Moraine Township residents. We expect that private funding for these agencies will rebound as the economy continues to improve.
 - (15) Community Family Center (CFC) building commitment dates from Bonamarte administration.
 - (16) Anticipated increase in Community Chest revenues for Sunset and other drives; expense budget for Community Chest equals revenue budget
 - (17) Prior years budgets included two or three newsletters 4 to 8-pages mailed to all Township residents. Current budget for one four page newsletter in the fall and a one-page insert into the Highlander late spring (with mailing to non-HP Moraine Township residents, plus additional community outreach with bookmarks to schools and agencies.
 - (18) Depreciation is a non-cash expense and cost of capital equipment is budgeted in full in the fiscal year expended. Per auditor, required for GASB (Government Accounting Standards Board) only, and not required to be a line item in the budget.