

**Maine Township Board Meeting**  
**Maine Township Town Hall**  
**1700 Ballard Road Park Ridge, IL 60068**  
Tuesday June 25, 2024

**AGENDA**

This meeting will be conducted in person. The meeting will also be audio or video recorded and made available to the public, as provided by law.

**7:00 pm** - Call Regular Meeting to Order

Pledge of Allegiance

Roll Call

**Discussion and Potential Action on the Following Items:**

1. Approval of Minutes of May 28, 2024 Board Meeting
2. Approval of General Assistance Expenditures
3. Approval of Road District Expenditures
4. Approval of General Town Fund Expenditures
5. Public Participation
6. 2024 Annual Financial Report / Lauterbach & Amen
7. Old Business
  - Discussion and Possible Vote Regarding Building Improvements
  - Discussion & Possible Vote on MaineStay Work from Home Program
  - Update on Little Library
8. New Business
  - Discussion & Possible Vote on Change to Personnel Manual to Allow the Adoption of other work from Home Programs in the Future
  - TOI Conference Attendance November 11-13
  - Fourth of July Parade Plans
9. Officials Reports
10. Closed Session
  - Closed/Executive Session for the purpose of discussing (1) litigation which is probable or imminent; (2) security procedures, and the use of personnel and equipment to respond to an actual, a threatened, or a reasonably potential danger to the safety of employees, students, staff, the public, or public property, and (3) discussing the appointment, employment, compensation, discipline, performance, or dismissal of specific employees.
11. Possible Vote on Approval of New Position
12. Adjournment

## **Upcoming Events**

- |                           |   |
|---------------------------|---|
| <b>June 26, 2024</b>      | <b>Media Literacy Presentation 6 pm</b>           |
| <b>July 4, 2024</b>       | <b>Niles and Des Plaines parades</b>              |
| <b>July 25, 2024</b>      | <b>Kids' Festival</b>                             |
| <b>July 27, 2024</b>      | <b>Health Fair</b>                                |
| <b>August 6, 2024</b>     | <b>National Night Out</b>                         |
| <b>August 13, 2024</b>    | <b>Lions Club Hearing &amp; Retinal Screening</b> |
| <b>August 17, 2024</b>    | <b>India Cultural Day</b>                         |
| <b>August 18, 2024</b>    | <b>Pakistan Cultural Day</b>                      |
| <b>September 21, 2024</b> | <b>Garage Sale</b>                                |
| <b>September 25, 2024</b> | <b>Organizing Mobile Device Photos Program</b>    |



## ADMINISTRATOR'S REPORT

Date: June 25, 2024

To: Elected Officials

From: Dayna Berman, Administrator

I met with Claire Manaois from MWRD Commissioner Eira Corral Sepulveda's office. They will be partnering with State Representative Marty Moylan's office and several other organizations for the "2nd Annual Health & Wellness Fair" on July 27<sup>th</sup>. They are interested in utilizing our space and hosting the event in our parking lot. Supervisor Dimond and I informed Ms. Manaois that we can most definitely accommodate this event and would like to participate and contribute to its success.

I attended the Taste of Des Plaines with Deputy Administrator Vicki Rizzo. We managed the information table, providing details and answering questions for attendees throughout the duration. Thank you to Stephanie Janas, Tricia Mullin and Kathy Sabbini from the General Assistance Department for their assistance as well.

I met with Rachel King from Gov HR along with Supervisor Dimond and HR Generalist Ruba Al Ayed for a kickoff meeting regarding our Compensation Study. Some items that were covered included: project's objectives, deliverables, project overview, key objectives and deliverables, roles and responsibilities and the timeline for the project.

As one of the requests of Gov HR is to review job descriptions from all employees, we are having staff members thoroughly examine and evaluate the details and requirements outlined in their job descriptions. This is typically done every two years, so we are right on schedule.

I want to thank the Department Heads for updating their departmental brochures and all the effort and time it has taken in revising and updating these.

I am wrapping up the summer edition of the Mainely News and should have the final proof off to the printers next week and out to the residents no later than the second week in July. Thank you to all those who submitted great photos and articles.

A copy of the Annual Financial Report from Lauterbach & Amen is in your board packet for review. A representative will present at the board meeting and be available for any questions.

**MAINE TOWNSHIP GENERAL TOWN FUND**

	of the year remaining	MAR	APR	MAY	YTD INCOME	BUDGET	BALANCE	% Collected
	of the year remaining	MAR	APR	MAY	YTD INCOME	BUDGET	BALANCE	% Collected
<b>REVENUE</b>								
Property Tax		\$1,464,948.52	\$0.00	\$45,183.59	\$1,510,132.11	\$3,800,000.00	\$2,289,867.89	40%
Interest Income		\$3,754.91	\$3,604.61	\$9,316.30	\$16,675.82	\$28,000.00	\$11,324.18	60%
MaineStay Income		\$5,242.00	\$9,405.50	\$8,113.85	\$22,761.35	\$40,000.00	\$17,238.65	57%
Yard Stickers and Rebates		\$97.00	\$642.00	\$1,330.00	\$2,069.00	\$10,000.00	\$7,931.00	21%
Postage		\$28.00	\$84.00	\$140.00	\$252.00	\$9,000.00	\$8,748.00	3%
Food Pantry Cash Donations		\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	0%
Passport Fees		\$5,752.70	\$4,584.00	\$3,772.64	\$14,109.34	\$50,000.00	\$35,890.66	28%
Transportation Fees		\$60.00	\$30.00	\$2.00	\$92.00	\$200.00	\$108.00	46%
Prsnl Prop Replacement Tax		\$13,687.93	\$12,208.73	\$29,515.94	\$55,412.60	\$200,000.00	\$144,587.40	28%
Other Income		\$19,479.93	-\$8,718.34	\$2,610.00	\$13,371.59	\$28,000.00	\$14,628.41	48%
Hunting/Fishing License		\$123.25	\$107.25	\$60.00	\$290.50	\$1,500.00	\$1,209.50	19%
Recovery Connection Grant		\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	0%
License Plate Stickers		\$1,510.90	\$2,259.00	\$1,860.00	\$19,291.99	\$25,000.00	\$5,708.01	77%
<b>TOTAL REVENUES</b>		\$1,514,685.14	\$24,206.75	\$101,904.32	\$1,654,458.30	\$4,251,700.00	\$2,597,241.70	39%
	<i>MaineStreamers</i>	\$17,476.10	\$41,904.00	\$74,967.34				

**MAINE TOWNSHIP GENERAL TOWN FUND**

<b>EXPENSES</b>								
<b>ADMINISTRATION</b>								
<b>75%</b>	<b>of the year remaining</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>YTD EXPENSE</b>	<b>BUDGET</b>	<b>BALANCE</b>	<b>% Left</b>
	Salaries/Gross Pay Account	\$49,746.98	\$50,519.00	\$50,702.99	\$150,968.97	\$725,600.00	\$574,631.03	79%
	Salaries/Elected Officials	\$5,270.48	\$10,542.89	\$10,542.89	\$26,356.26	\$147,800.00	\$121,443.74	82%
	IDES	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00	\$1.00	100%
	Tuition Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00	\$1.00	100%
	Social Security	\$4,170.86	\$4,612.11	\$4,626.15	\$13,409.12	\$63,000.00	\$49,590.88	79%
	IMRF	\$4,032.14	\$2,873.80	\$2,882.74	\$9,788.68	\$40,000.00	\$30,211.32	76%
	Administrative Div. Health Ins.	\$47,631.80	\$22,650.85	\$22,650.84	\$92,933.49	\$319,000.00	\$226,066.51	71%
	Life Insurance	\$205.76	\$102.88	\$102.88	\$411.52	\$1,500.00	\$1,088.48	73%
	Dental Insurance	\$1,480.12	\$414.51	\$414.51	\$2,309.14	\$5,400.00	\$3,090.86	57%
	Bookkeeper/Accounting Servic	\$5,085.44	\$7,142.04	\$6,307.56	\$18,535.04	\$50,000.00	\$31,464.96	63%
	Audit Services	\$0.00	\$0.00	\$10,800.00	\$10,800.00	\$16,000.00	\$5,200.00	33%
	Building & Grounds Maint	\$398.26	\$2,821.97	\$1,952.44	\$5,172.67	\$30,000.00	\$24,827.33	83%
	Community Info-Support	\$2,850.00	\$2,850.00	\$2,850.00	\$8,550.00	\$40,000.00	\$31,450.00	79%
	Grant Writer	\$1,143.42	\$660.00	\$510.00	\$2,313.42	\$12,000.00	\$9,686.58	81%
	Conferences Meetings	\$0.00	\$75.00	\$70.00	\$145.00	\$2,000.00	\$1,855.00	93%
	Special Programs	\$30.45	\$53.38	\$889.96	\$973.79	\$10,000.00	\$9,026.21	90%
	Dues Subscriptions	\$287.20	\$112.20	\$1,529.79	\$1,929.19	\$7,000.00	\$5,070.81	72%
	Equipment Leasing Maint	\$100.00	\$2,755.35	\$1,258.01	\$4,113.36	\$16,000.00	\$11,886.64	74%
	Gen Ins Liability Ins Bond	\$0.00	\$0.00	\$63,057.40	\$63,057.40	\$65,000.00	\$1,942.60	3%
	Website>Email Host	\$0.00	\$4,500.00	\$0.00	\$4,500.00	\$17,000.00	\$12,500.00	74%
	Print Management	\$0.00	\$280.00	\$0.00	\$280.00	\$2,000.00	\$1,720.00	86%
	Computer Tech Support	\$0.00	\$719.20	\$0.00	\$719.20	\$8,000.00	\$7,280.80	91%
	Legal Services	\$4,028.50	\$2,927.50	\$2,353.75	\$9,309.75	\$40,000.00	\$30,690.25	77%
	Mileage-Travel-Lodging Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$7,500.00	\$7,500.00	100%
	Police Protection	\$4,000.00	\$4,400.00	\$4,200.00	\$12,600.00	\$50,400.00	\$37,800.00	75%
	Plan Commission	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00	\$1.00	100%
	Postage	\$118.84	\$12,978.86	-\$859.58	\$12,238.12	\$55,000.00	\$42,761.88	78%
	Printing Publishing	\$280.56	\$14,069.00	-\$606.25	\$13,743.31	\$55,000.00	\$41,256.69	75%
	Food Pantry	\$752.22	\$673.55	\$1,444.75	\$2,870.52	\$30,000.00	\$27,129.48	90%
	Code Enforcement Expense	\$0.00	\$142.26	\$0.00	\$142.26	\$1,500.00	\$1,357.74	91%
	Maine Township Rec. Connection	\$5,331.29	\$6,617.46	\$4,227.01	\$16,175.76	\$70,000.00	\$53,824.24	77%
	Telecommunications	\$3,025.49	\$3,621.73	\$2,901.28	\$9,548.50	\$38,000.00	\$28,451.50	75%
	Staff Training	\$887.00	\$25.00	\$0.00	\$912.00	\$7,000.00	\$6,088.00	87%
	Transportation/Mainelines	\$15.00	\$0.00	\$70.00	\$85.00	\$2,000.00	\$1,915.00	96%
	Utilities	\$2,181.37	\$2,336.35	\$1,850.66	\$6,368.38	\$30,000.00	\$23,631.62	79%
	Miscellaneous (Administr)	\$0.00	\$0.00	\$150.00	\$150.00	\$500.00	\$350.00	70%
	National Night Out	\$0.00	\$68.50	\$0.00	\$68.50	\$5,000.00	\$4,931.50	99%
	Office Supplies/Sm. Equipment	\$2,450.47	\$1,669.30	\$950.85	\$5,070.62	\$30,000.00	\$24,929.38	83%
	Operating Supplies Maint	\$318.34	\$2,854.42	\$253.28	\$3,426.04	\$15,000.00	\$11,573.96	77%
	Vehicle Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00	100%
	Building	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	100%
	Project Clean-up/Waste Hauler	\$0.00	\$189.00	\$677.25	\$866.25	\$10,000.00	\$9,133.75	91%
	Capital Fund	\$1,259.00	\$0.00	\$2,500.00	\$3,759.00	\$150,000.00	\$146,241.00	97%
	Contingency	\$0.00	\$0.00	\$1,026.80	\$0.00	\$150,000.00	\$150,000.00	100%
	<b>Total</b>	<b>\$147,080.99</b>	<b>\$166,258.11</b>	<b>\$202,287.96</b>	<b>\$514,600.26</b>	<b>\$2,338,203.00</b>	<b>\$1,823,602.74</b>	<b>78%</b>

**MAINE TOWNSHIP GENERAL TOWN FUND**

<b>ASSESSOR</b>								
<b>75%</b>	<b>of the year remaining</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>YTD EXPENSE</b>	<b>BUDGET</b>	<b>BALANCE</b>	<b>% Left</b>
	Assessor Division Salary	\$19,099.50	\$18,735.04	\$18,874.20	\$56,708.74	\$244,514.00	\$187,805.26	77%
	Assessor Division SS	\$1,383.66	\$1,330.69	\$1,341.34	\$4,055.69	\$18,705.00	\$14,649.31	78%
	Assessor Division IMRF	\$1,555.23	\$1,109.70	\$1,109.70	\$3,774.63	\$14,426.00	\$10,651.37	74%
	Health Insurance	\$19,654.07	\$9,453.85	\$9,453.85	\$38,561.77	\$124,035.00	\$85,473.23	69%
	Dental Insurance	\$449.53	\$128.45	\$128.45	\$706.43	\$3,000.00	\$2,293.57	76%
	Life Insurance	\$38.58	\$19.29	\$19.29	\$77.16	\$300.00	\$222.84	74%
	Conferences Meetings	\$15.00	\$447.52	\$0.00	\$462.52	\$1,300.00	\$837.48	64%
	Cook Cty Assessor Tie-in	\$0.00	\$0.00	\$0.00	\$0.00	\$1,050.00	\$1,050.00	100%
	Dues-Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$570.00	\$570.00	100%
	Equipment Leasing-Maint	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00	\$1.00	100%
	Mileage-Travel-Lodging Exp	\$37.72	\$195.76	\$38.62	\$272.10	\$2,500.00	\$2,227.90	89%
	Postage	\$21.42	\$21.42	\$135.68	\$178.52	\$1,600.00	\$1,421.48	89%
	Printing-Publishing	\$0.00	\$0.00	\$53.98	\$53.98	\$1,000.00	\$946.02	95%
	Sidwell Maps	\$0.00	\$130.00	\$0.00	\$130.00	\$700.00	\$570.00	81%
	Staff Training	\$0.00	\$0.00	\$76.70	\$76.70	\$150.00	\$73.30	49%
	Miscellaneous	\$20.94	\$0.00	\$150.00	\$170.94	\$2,000.00	\$1,829.06	91%
	Office Supplies/Sm Equipment	\$12.23	\$1,409.06	\$1,218.86	\$2,640.15	\$4,300.00	\$1,659.85	39%
	<b>Total</b>	<b>\$42,287.88</b>	<b>\$32,980.78</b>	<b>\$32,600.67</b>	<b>\$107,869.33</b>	<b>\$420,151.00</b>	<b>\$312,281.67</b>	<b>74%</b>

**MAINE TOWNSHIP GENERAL TOWN FUND**

	<b>MAINESTAY</b>							
<b>75%</b>	<b>of the year remaining</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>YTD EXPENSE</b>	<b>BUDGET</b>	<b>BALANCE</b>	<b>% Left</b>
	MaineStay Salary	\$26,951.50	\$27,260.12	\$27,260.12	\$81,471.74	\$409,800.00	\$328,328.26	80%
	Social Security	\$2,028.45	\$2,031.03	\$2,027.46	\$6,086.94	\$28,000.00	\$21,913.06	78%
	IMRF	\$2,673.30	\$1,889.12	\$1,889.12	\$6,451.54	\$25,000.00	\$18,548.46	74%
	Administrative Div. Health Ins.	\$13,287.91	\$9,095.43	\$9,061.21	\$31,444.55	\$90,000.00	\$58,555.45	65%
	Life Ins.	\$64.30	\$38.58	\$90.02	\$192.90	\$400.00	\$207.10	52%
	Dental Ins.	\$331.05	\$121.44	\$148.29	\$600.78	\$1,700.00	\$1,099.22	65%
	Conferences-Meetings	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	100%
	Consultation/Staff Training	\$608.00	\$0.00	\$0.00	\$608.00	\$1,500.00	\$892.00	59%
	Special Programs	\$785.51	\$1,255.10	\$6,078.00	\$8,118.61	\$17,000.00	\$8,881.39	52%
	Dues-Subscriptions/Licensures	\$259.05	\$587.57	\$389.77	\$1,236.39	\$4,700.00	\$3,463.61	74%
	Print Management	\$140.00	\$140.00	\$140.00	\$420.00	\$1,850.00	\$1,430.00	77%
	Gen Ins Liability Ins Bond	\$0.00	\$0.00	\$692.00	\$692.00	\$1,000.00	\$308.00	31%
	Computer Tech Support	\$359.60	\$359.60	\$359.60	\$1,078.80	\$4,500.00	\$3,421.20	76%
	Mileage-Travel-Lodging Exp	\$24.46	\$92.46	\$0.00	\$116.92	\$1,000.00	\$883.08	88%
	Postage	\$1.89	\$1.89	\$7.04	\$10.82	\$100.00	\$89.18	89%
	Printing-Publishing	\$0.00	\$0.00	\$166.30	\$166.30	\$500.00	\$333.70	67%
	Community Education	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	\$150.00	100%
	Training Manual & Books	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00	100%
	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00	100%
	Office Supplies/Sm Equipment	\$0.00	\$1,397.71	\$175.06	\$1,572.77	\$3,300.00	\$1,727.23	52%
	Youth Recreation Fund	\$0.00	\$0.00	\$400.00	\$400.00	\$3,000.00	\$2,600.00	87%
	Summer Youth Camp	\$0.00	\$300.00	\$5,378.06	\$5,678.06	\$16,000.00	\$10,321.94	65%
	Garage Sale	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	100%
	<b>Total</b>	<b>\$47,515.02</b>	<b>\$44,570.05</b>	<b>\$54,262.05</b>	<b>\$146,347.12</b>	<b>\$611,350.00</b>	<b>\$465,002.88</b>	<b>76%</b>

**MAINE TOWNSHIP GENERAL TOWN FUND**

<b>SENIOR</b>								
<b>75%</b>	<b>of the year remaining</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>YTD EXPENSE</b>	<b>BUDGET</b>	<b>BALANCE</b>	<b>% Left</b>
	Senior Salary	\$21,903.52	\$22,154.34	\$22,154.34	\$66,212.20	\$316,800.00	\$250,587.80	79%
	Social Security	\$1,654.99	\$1,653.58	\$1,653.58	\$4,962.15	\$23,000.00	\$18,037.85	78%
	IMRF	\$2,172.60	\$1,535.30	\$1,535.30	\$5,243.20	\$20,000.00	\$14,756.80	74%
	Life Ins.	\$51.44	\$25.72	\$25.72	\$102.88	\$400.00	\$297.12	74%
	Dental Ins.	\$380.54	\$108.73	\$108.73	\$598.00	\$1,500.00	\$902.00	60%
	Administrative Div. Health Ins.	\$15,991.64	\$7,692.19	\$7,692.19	\$31,376.02	\$109,000.00	\$77,623.98	71%
	Conferences-Meetings	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00	\$900.00	100%
	Special Programs	\$0.00	\$0.00	\$6,424.36	\$6,424.36	\$6,500.00	\$75.64	1%
	Print Management	\$140.00	\$140.00	\$140.00	\$420.00	\$1,700.00	\$1,280.00	75%
	Dues-Subscriptions	\$5,644.16	\$0.00	\$0.00	\$5,644.16	\$6,500.00	\$855.84	13%
	Mileage-Travel-Lodging Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$2,100.00	\$2,100.00	100%
	Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00	\$1.00	100%
	Printing-Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$1,850.00	\$1,850.00	100%
	Telecommunications	\$3.38	\$1.80	\$2.05	\$7.23	\$30.00	\$22.77	76%
	Office Supplies/Sm Equipment	\$0.00	\$179.14	\$0.00	\$179.14	\$13,000.00	\$12,820.86	99%
	Computer Tech Support	\$359.60	\$359.60	\$359.60	\$1,078.80	\$4,500.00	\$3,421.20	76%
	<b>Total</b>	<b>\$48,301.87</b>	<b>\$33,850.40</b>	<b>\$40,095.87</b>	<b>\$122,248.14</b>	<b>\$507,781.00</b>	<b>\$385,532.86</b>	<b>76%</b>
	<i>MaineStreamers</i>	\$30,078.08	\$27,067.25	\$39,517.58				

**MAINE TOWNSHIP GENERAL TOWN FUND**

	<b>CLERK</b>							
<b>75%</b>	<b>of the year remaining</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>YTD EXPENSE</b>	<b>BUDGET</b>	<b>BALANCE</b>	<b>% Left</b>
	Clerk's Division Salary	\$9,484.96	\$9,663.06	\$9,250.56	\$28,398.58	\$135,800.00	\$107,401.42	79%
	Social Security	\$711.69	\$711.38	\$679.84	\$2,102.91	\$10,000.00	\$7,897.09	79%
	IMRF	\$767.46	\$542.34	\$542.34	\$1,852.14	\$8,000.00	\$6,147.86	77%
	Administrative Div. Health Ins.	\$10,584.12	\$5,091.09	\$5,091.09	\$20,766.30	\$83,000.00	\$62,233.70	75%
	Life Ins.	\$25.72	\$12.86	\$12.86	\$51.44	\$250.00	\$198.56	79%
	Dental Ins.	\$255.24	\$72.93	\$72.93	\$401.10	\$1,000.00	\$598.90	60%
	Conferences-Meetings	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	100%
	Dues-Subscriptions	\$30.00	\$0.00	\$0.00	\$30.00	\$400.00	\$370.00	93%
	Print Management	\$140.00	\$140.00	\$140.00	\$420.00	\$1,850.00	\$1,430.00	77%
	Mileage-Travel-Lodging Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	100%
	Staff Training	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00	\$400.00	100%
	Honor Flight	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	100%
	Computer Tech Support	\$359.60	\$359.60	\$359.60	\$1,078.80	\$4,400.00	\$3,321.20	75%
	Postage	\$823.96	\$694.86	\$676.46	\$2,195.28	\$10,000.00	\$7,804.72	78%
	Printing-Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00	100%
	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00	100%
	Office Supplies/Sm Equipment	\$0.00	\$367.11	\$0.00	\$367.11	\$1,500.00	\$1,132.89	76%
	Hunting/Fishing License	\$115.25	\$81.00	\$80.00	\$276.25	\$1,500.00	\$1,223.75	82%
	License Plate Stickers	\$1,419.10	\$2,017.50	\$1,914.80	\$5,351.40	\$25,000.00	\$19,648.60	79%
	<b>Total</b>	<b>\$24,717.10</b>	<b>\$19,753.73</b>	<b>\$18,820.48</b>	<b>\$63,291.31</b>	<b>\$288,000.00</b>	<b>\$224,708.69</b>	<b>78%</b>

**MAINE TOWNSHIP GENERAL TOWN FUND**

	<b>OEM</b>							
<b>75%</b>	<b>of the year remaining</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>YTD EXPENSE</b>	<b>BUDGET</b>	<b>BALANCE</b>	<b>% Left</b>
	Emergency Mgmt Salary	\$885.00	\$285.00	\$375.00	\$1,545.00	\$20,000.00	\$18,455.00	92%
	OEM Social Security	\$67.71	\$21.80	\$28.69	\$118.20	\$1,600.00	\$1,481.80	93%
	Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	100%
	Conferences-Meetings	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	100%
	Special Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	100%
	Dues-Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00	\$400.00	100%
	Volunteer Insurance	\$0.00	\$715.70	\$0.00	\$715.70	\$800.00	\$84.30	11%
	Utilities	\$297.60	\$613.58	\$213.61	\$1,124.79	\$4,000.00	\$2,875.21	72%
	Telecommunications	\$53.84	\$53.81	\$53.81	\$161.46	\$1,000.00	\$838.54	84%
	Staff Training	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00	\$1,200.00	100%
	Office Supplies/Sm Equipment	\$33.90	\$0.00	\$0.00	\$33.90	\$700.00	\$666.10	95%
	Operating Supplies	\$0.00	\$1,169.08	\$113.00	\$1,282.08	\$10,000.00	\$8,717.92	87%
	Disaster Operations Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	100%
	Building	\$1,700.00	\$0.00	\$0.00	\$1,700.00	\$4,000.00	\$2,300.00	58%
	Vehicle Expense	\$229.99	\$0.00	\$0.00	\$229.99	\$4,000.00	\$3,770.01	94%
	<b>Total</b>	<b>\$3,268.04</b>	<b>\$2,858.97</b>	<b>\$784.11</b>	<b>\$6,911.12</b>	<b>\$52,200.00</b>	<b>\$45,288.88</b>	<b>87%</b>



**MAINE TOWNSHIP GENERAL ASSISTANCE FUND**

	of the year remaining	MAR	APR	MAY	YTD INCOME	BUDGET	BALANCE	% Collected
<b>REVENUE</b>								
	Property Tax	\$297,567.50	\$0.00	\$9,177.92	\$306,745.42	\$800,000.00	\$493,254.58	38%
	SS Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$12,000.00	\$12,000.00	0%
	Interest Income	\$429.97	\$501.26	\$1,380.26	\$2,311.49	\$2,000.00	-\$311.49	116%
	Energy Assistance Revenue	\$2,126.00	\$686.00	\$3,960.00	\$6,772.00	\$18,000.00	\$11,228.00	38%
	<b>TOTAL REVENUES</b>	<b>\$300,123.47</b>	<b>\$1,187.26</b>	<b>\$14,518.18</b>	<b>\$315,828.91</b>	<b>\$832,000.00</b>	<b>\$516,171.09</b>	<b>38%</b>
<b>EXPENSES</b>								
<b>EXPENSES-ADMINISTRATIVE</b>								
75%	of the year remaining	MAR	APR	MAY	YTD EXPENSE	BUDGET	BALANCE	% Left
	Salaries	\$17,055.40	\$17,169.66	\$17,169.66	\$51,394.72	\$245,500.00	\$194,105.28	79%
	IDES	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00	\$1.00	100%
	Social Security	\$1,292.32	\$1,288.66	\$1,288.66	\$3,869.64	\$22,500.00	\$18,630.36	83%
	IMRF	\$1,757.07	\$1,189.86	\$1,189.86	\$4,136.79	\$16,000.00	\$11,863.21	74%
	Administrative Div. Health Ins.	\$8,872.54	\$4,267.79	\$4,267.79	\$17,408.12	\$95,000.00	\$77,591.88	82%
	Life Insurance	\$51.44	\$25.72	\$25.72	\$102.88	\$400.00	\$297.12	74%
	Dental Insurance	\$258.65	\$73.90	\$73.90	\$406.45	\$1,500.00	\$1,093.55	73%
	Tuition Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00	\$1.00	100%
	Accounting Services	\$771.75	\$526.00	\$2,776.86	\$4,074.61	\$9,000.00	\$4,925.39	55%
	Conferences Meetings	\$0.00	\$91.20	\$112.80	\$204.00	\$550.00	\$346.00	63%
	Dues Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00	\$1.00	100%
	Print Management	\$140.00	\$140.00	\$140.00	\$420.00	\$1,850.00	\$1,430.00	77%
	General Insurance-Liab-Bond	\$0.00	\$0.00	\$6,956.60	\$6,956.60	\$7,500.00	\$543.40	7%
	Legal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00	\$1.00	100%
	Mileage-Travel-Lodging	\$0.00	\$0.00	\$84.80	\$84.80	\$750.00	\$665.20	89%
	Postage	\$202.30	\$192.96	\$299.56	\$694.82	\$3,000.00	\$2,305.18	77%
	Printing Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00	100%
	Staff Training	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	100%
	Hearing Officer	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00	\$1.00	100%
	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00	\$1.00	100%
	Office Supplies	\$31.86	\$291.84	\$31.86	\$355.56	\$3,500.00	\$3,144.44	90%
	Computer Software Development	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	100%
	Comp Tech Support	\$359.60	\$359.60	\$359.60	\$1,078.80	\$4,500.00	\$3,421.20	76%
	Contingencies	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	100%
	<b>Total</b>	<b>\$30,792.93</b>	<b>\$25,617.19</b>	<b>\$34,777.67</b>	<b>\$91,187.79</b>	<b>\$420,856.00</b>	<b>\$329,668.21</b>	<b>78%</b>

**MAINE TOWNSHIP GENERAL ASSISTANCE FUND**

<b>EXPENSES-ASSISTANCE</b>								
<b>75%</b>	<b>of the year remaining</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>YTD EXPENSE</b>	<b>BUDGET</b>	<b>BALANCE</b>	<b>% Left</b>
	Emergency Assist Program	\$0.00	\$0.00	\$700.00	\$700.00	\$5,000.00	\$4,300.00	86%
	Prescription Drugs	\$210.02	\$45.96	\$91.93	\$347.91	\$1,500.00	\$1,152.09	77%
	Dental Services	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	100%
	Medical Services	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	100%
	Funeral & Burial Services	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00	\$1.00	100%
	Client Utilities	\$0.00	\$111.70	\$130.02	\$241.72	\$10,000.00	\$9,758.28	98%
	Shelter-Rent	\$3,235.28	\$4,519.27	\$4,297.01	\$12,051.56	\$100,000.00	\$87,948.44	88%
	Ambulance Paramedic	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	100%
	Food	\$7,500.00	\$0.00	\$0.00	\$7,500.00	\$60,000.00	\$52,500.00	88%
	Pers Essentials	\$775.00	\$960.00	\$960.00	\$2,695.00	\$25,000.00	\$22,305.00	89%
	Client Health Ins.	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	100%
	Transient	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	100%
	<b>Total</b>	<b>\$11,720.30</b>	<b>\$5,636.93</b>	<b>\$6,178.96</b>	<b>\$23,536.19</b>	<b>\$205,501.00</b>	<b>\$181,964.81</b>	<b>89%</b>
	<b>TOTAL OPERATING EXPENSES</b>	<b>\$42,513.23</b>	<b>\$31,254.12</b>	<b>\$40,956.63</b>	<b>\$114,723.98</b>	<b>\$626,357.00</b>	<b>\$511,633.02</b>	<b>82%</b>

**MAINE TOWNSHIP ROAD AND BRIDGE FUND**

of the year remaining	MAR	APR	MAY	YTD INCOME	BUDGET	BALANCE	% Collecte
<b>REVENUE</b>							
Property Tax	\$846,808.51	\$0.00	\$26,097.12	\$872,905.63	\$2,188,885	\$1,315,979.37	40%
Interest Income	\$2,879.16	\$2,781.08	\$2,886.34	\$8,546.58	\$8,000.00	-\$546.58	107%
Permit Fees	\$0.00	\$318.79	\$250.00	\$568.79	\$6,225.00	\$5,656.21	9%
Other Income	\$400.00	\$12,722.55	\$410.00	\$13,532.55	\$175,000.00	\$161,467.45	8%
Persnl Prop Replacement Tx	\$13,688.42	\$12,209.19	\$29,517.01	\$55,414.62	\$291,668.00	\$236,253.38	19%
<b>TOTAL REVENUES</b>	<b>\$863,776.09</b>	<b>\$28,031.61</b>	<b>\$59,160.47</b>	<b>\$950,968.17</b>	<b>\$2,669,778.00</b>	<b>\$1,718,809.83</b>	<b>64%</b>

75% of the year remaining	MAR	APR	MAY	YTD EXPENSE	BUDGET	BALANCE	% Left
<b>GENERAL ROAD FUND-ADMINISTRATIVE</b>							
Admin Salary Expense	\$10,067.49	\$10,492.00	\$10,787.00	\$31,346.49	\$148,000.00	\$116,653.51	79%
Health Insurance	\$18,592.75	\$8,992.77	\$8,992.77	\$36,578.29	\$120,000.00	\$83,421.71	70%
Life Insurance	\$64.30	\$32.15	\$32.15	\$128.60	\$1,000.00	\$871.40	87%
Dental Insurance	\$429.50	\$130.39	\$130.39	\$690.28	\$5,400.00	\$4,709.72	87%
Alcohol & Drug Testing	\$0.00	\$0.00	\$10.00	\$10.00	\$1,000.00	\$990.00	99%
Payroll Service	\$735.15	\$510.36	\$557.32	\$1,802.83	\$8,000.00	\$6,197.17	77%
Accounting Services	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00	100%
Conferences Meetings	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	100%
Community Outreach	\$2,000.00	\$2,000.00	\$2,000.00	\$6,000.00	\$25,000.00	\$19,000.00	76%
Dues Subscriptions	\$0.00	\$0.00	\$237.99	\$237.99	\$5,000.00	\$4,762.01	95%
Legal Services	\$533.75	\$1,135.00	\$2,288.50	\$3,957.25	\$12,000.00	\$8,042.75	67%
Mileage Travel Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	100%
Municipal Replacement Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$252,252.00	\$252,252.00	100%
Postage	\$204.00	\$0.00	\$7.47	\$211.47	\$1,000.00	\$788.53	79%
Printing Publishing	\$2,041.00	\$1,850.00	\$3,350.00	\$7,241.00	\$16,500.00	\$9,259.00	56%
Telephone	\$200.64	\$382.14	\$485.66	\$1,068.44	\$7,500.00	\$6,431.56	86%
Training	\$0.00	\$281.88	\$0.00	\$281.88	\$3,500.00	\$3,218.12	92%
Miscellaneous	\$0.00	\$3,827.39	\$50.00	\$3,877.39	\$10,000.00	\$6,122.61	61%
Office Supplies	\$381.85	\$696.28	\$37.18	\$1,115.31	\$4,500.00	\$3,384.69	75%
Office Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$10,500.00	\$10,500.00	100%
<b>Total</b>	<b>\$35,250.43</b>	<b>\$30,330.36</b>	<b>\$28,966.43</b>	<b>\$94,547.22</b>	<b>\$640,152.00</b>	<b>\$545,604.78</b>	<b>85%</b>

<b>GENERAL ROAD FUND-MAINTENANCE</b>							
Maint Salary Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00	\$200,000.00	100%
Miscellaneous-Uniforms	\$55.79	\$2,580.34	\$120.45	\$2,756.58	\$7,000.00	\$4,243.42	61%
Building Maintenance	\$779.61	\$111.70	\$111.70	\$1,003.01	\$15,500.00	\$14,496.99	94%
Equipment Leasing Maint	\$3,227.29	\$4,995.86	\$671.76	\$8,894.91	\$78,136.00	\$69,241.09	89%
Landfill Charges - GRF	\$1,241.25	\$0.00	\$2,941.50	\$4,182.75	\$12,500.00	\$8,317.25	67%
Rentals	\$650.00	\$1,346.50	\$650.00	\$2,646.50	\$15,000.00	\$12,353.50	82%
Street Lighting	\$45.44	\$11,464.39	\$385.92	\$11,895.75	\$70,000.00	\$58,104.25	83%
Tree Removal & Spraying	\$280.00	\$30.00	\$0.00	\$310.00	\$20,800.00	\$20,490.00	99%
Utilities	\$828.75	\$630.84	\$849.46	\$2,309.05	\$25,000.00	\$22,690.95	91%
Tree Replacement Program	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	100%
Gasoline Oil	\$1,643.82	\$2,622.58	\$1,477.86	\$5,744.26	\$53,000.00	\$47,255.74	89%

**MAINE TOWNSHIP ROAD AND BRIDGE FUND**

75% of the year remaining	MAR	APR	MAY	YTD EXPENSE	BUDGET	BALANCE	% Left
Building & Oper Sup Matl	\$633.05	\$3,102.06	\$394.93	\$4,130.04	\$16,500.00	\$12,369.96	75%
Maint Equip & Small Tools	\$747.05	\$207.86	\$1,015.47	\$1,970.38	\$20,000.00	\$18,029.62	90%
Supplies (Equipment)	\$450.90	\$165.05	\$0.00	\$615.95	\$16,500.00	\$15,884.05	96%
Supplies Roads GRF	\$0.00	\$0.00	\$0.00	\$0.00	\$7,200.00	\$7,200.00	100%
Supplies Snow Removal	\$7,831.58	\$0.00	\$0.00	\$7,831.58	\$105,000.00	\$97,168.42	93%
<b>Total</b>	<b>\$18,414.53</b>	<b>\$27,257.18</b>	<b>\$8,619.05</b>	<b>\$54,290.76</b>	<b>\$670,136.00</b>	<b>\$615,845.24</b>	<b>92%</b>

**PERMANENT ROAD FUND**

Labor On Roads	\$25,544.49	\$29,414.01	\$28,348.18	\$83,306.68	\$425,000.00	\$341,693.32	80%
Drainage	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	100%
Engineering Services	\$2,242.50	\$4,575.00	\$37,136.50	\$43,954.00	\$55,000.00	\$11,046.00	20%
Landfill Charges - PRF	\$504.86	\$0.00	\$0.00	\$504.86	\$15,000.00	\$14,495.14	97%
Project Expenses	\$39,966.25	\$0.00	\$0.00	\$39,966.25	\$40,000.00	\$33.75	0%
Maintenance Roads	\$82,095.01	\$46,536.04	\$32,591.95	\$161,223.00	\$960,000.00	\$798,777.00	83%
Supplies / Roads PRF	\$84.00	\$1,490.20	\$6,254.02	\$7,828.22	\$40,000.00	\$32,171.78	80%
<b>Total</b>	<b>\$150,437.11</b>	<b>\$82,015.25</b>	<b>\$104,330.65</b>	<b>\$336,783.01</b>	<b>\$1,543,000.00</b>	<b>\$1,206,216.99</b>	<b>78%</b>

**EQUIPMENT & BUILDING FUND**

Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00	\$200,000.00	100%
Building	\$0.00	\$5,800.00	\$0.00	\$5,800.00	\$75,000.00	\$69,200.00	92%
Storage Building	\$1,859.81	\$1,859.81	\$1,859.81	\$5,579.43	\$40,000.00	\$34,420.57	86%
<b>Total</b>	<b>\$1,859.81</b>	<b>\$7,659.81</b>	<b>\$1,859.81</b>	<b>\$11,379.43</b>	<b>\$315,000.00</b>	<b>\$303,620.57</b>	<b>96%</b>

**SOCIAL SECURITY FUND**

Social Security	\$2,690.76	\$3,005.56	\$2,946.58	\$8,642.90	\$62,000.00	\$53,357.10	86%
<b>Total</b>	<b>\$2,690.76</b>	<b>\$3,005.56</b>	<b>\$2,946.58</b>	<b>\$8,642.90</b>	<b>\$62,000.00</b>	<b>\$53,357.10</b>	<b>86%</b>

**INSURANCE FUND**

Workmans Compensation	\$0.00	\$0.00	\$20,090.00	\$20,090.00	\$23,324.00	\$3,234.00	14%
Unemployment Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$535.00	\$535.00	100%
Gen Ins Liability Ins Bond	\$0.00	\$0.00	\$0.00	\$0.00	\$49,000.00	\$49,000.00	100%
<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,090.00</b>	<b>\$20,090.00</b>	<b>\$72,859.00</b>	<b>\$52,769.00</b>	<b>72%</b>

**IL MUNICIPAL RETIREMENT FUND**

IMRF	\$3,219.53	\$2,480.66	\$2,550.53	\$8,250.72	\$67,400.00	\$59,149.28	88%
IMRF Employer ERI Cost	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	100%
<b>Total</b>	<b>\$3,219.53</b>	<b>\$2,480.66</b>	<b>\$2,550.53</b>	<b>\$8,250.72</b>	<b>\$68,400.00</b>	<b>\$60,149.28</b>	<b>88%</b>

<b>TOTAL OPERATING EXPENSES</b>	<b>\$211,872.17</b>	<b>\$152,748.82</b>	<b>\$169,363.05</b>	<b>\$533,984.04</b>	<b>\$3,371,547.00</b>	<b>\$2,837,562.96</b>	<b>84%</b>

**MOTION TO APPROVE PAYROLL FOR PAYDATES OF  
JUNE 07, 2024 AND JUNE 21, 2024 ROAD DISTRICT CHECKS  
#23450 THROUGH CHECK #23496 IN THE AMOUNT OF  
\$109,897.37.**

**Maine Township Road and Bridge**

**For the Period From May 29, 2024 - June 25, 2024**

<b>Check #</b>	<b>Date</b>	<b>Payee</b>	<b>Description</b>	<b>Amount</b>
Wire	6/7/24	FEDERAL ELECTRONIC PAYROLL SYSTEM	FEDERAL TAXES	\$ 5,843.91
Wire	6/7/24	ILLINOIS DEPARTMENT OF REVENUE	STATE TAXES	\$1,085.94
S/C	6/7/24	PAYCHEX	SERVICE FEE	\$ 293.21
DIR. DEPOSIT	6/7/24	BRANDES, RICHARD A	PAYROLL	\$ 3,051.31
DIR. DEPOSIT	6/7/24	HAYMAN, DAWNE SCHEEL	PAYROLL	\$ 1,966.11
DIR. DEPOSIT	6/7/24	JIMENEZ, PETER A	PAYROLL	\$ 2,153.44
DIR. DEPOSIT	6/7/24	MAC INTYRE, JUSTIN E	PAYROLL	\$ 2,785.37
DIR. DEPOSIT	6/7/24	PARCELLI, DOMINIC M	PAYROLL	\$ 551.51
DIR. DEPOSIT	6/7/24	RAMOS, JULIAN E	PAYROLL	\$ 566.99
DIR. DEPOSIT	6/7/24	RIZZI, VAUGHN	PAYROLL	\$ 551.51
DIR. DEPOSIT	6/7/24	WOODS, TYLER J	PAYROLL	\$ 2,007.39
7005700050	6/7/24	DOUVALAKIS, NIKO	PAYROLL	\$ 944.93
7005700051	6/7/24	VIGNA, MARISSA	PAYROLL	\$ 1,796.45
23450	6/7/24	SECURITY BENEFITS	SECURITY BENEFITS COMPENSATION FOR 06/07/2024 PAYROLL	\$ 300.00
Wire	6/11/24	IMRF	ILLINOIS MUNICIPAL RETIREMENT FUND	\$ 5,221.35
Wire	6/21/24	FEDERAL ELECTRONIC PAYROLL SYSTEM	FEDERAL TAXES	\$ 5,723.25
Wire	6/21/24	ILLINOIS DEPARTMENT OF REVENUE	STATE TAXES	\$ 1,068.62
S/C	6/21/24	PAYCHEX	SERVICE FEE	\$ 288.39
DIR. DEPOSIT	6/21/24	BRANDES, RICHARD A	PAYROLL	\$ 2,867.32
DIR. DEPOSIT	6/21/24	HAYMAN, DAWNE SCHEEL	PAYROLL	\$ 1,966.12
DIR. DEPOSIT	6/21/24	JIMENEZ, PETER A	PAYROLL	\$ 2,016.18
DIR. DEPOSIT	6/21/24	MAC INTYRE, JUSTIN E	PAYROLL	\$ 2,597.88
DIR. DEPOSIT	6/21/24	PARCELLI, DOMINIC M	PAYROLL	\$ 993.18
DIR. DEPOSIT	6/21/24	RAMOS, JULIAN E	PAYROLL	\$ 1,071.59
DIR. DEPOSIT	6/21/24	RIZZI, VAUGHN	PAYROLL	\$ 1,041.43
DIR. DEPOSIT	6/21/24	WOODS, TYLER J	PAYROLL	\$ 1,944.27
7005700056	6/21/24	VIGNA, MARISSA	PAYROLL	\$ 1,649.55
23451	6/18/24	VERIZON WIRELESS	TELEPHONE AND COMMUNICATION	\$ 267.84
23452	6/21/24	SECURITY BENEFIT	SECURITY BENEFITS COMPENSATION FOR 06/21/2024 PAYROLL	\$ 300.00
23453	6/25/24	A AFFORDABLE SEALCOATING LLC	MAINTENANCE OF ROADS - SEAL COATING	\$ 3,770.00

Check #	Date	Payee	Description	Amount
23454	6/25/24	AT&T	TELEPHONE & COMMUNICATIONS	\$ 62.82
23455	6/25/24	ALEXANDER EQUIPMENT CO INC	MAINTENANCE ON 2001 MORBARK MODEL	\$ 718.76
23456	6/25/24	AMERICAN WELDING	EQUIPMENT MAINTENANCE	\$ 114.00
23457	6/25/24	ANCEL GLINK P.C.	LEGAL SERVICES - TAX RATE OBJECTIONS	\$ 255.00
23458	6/25/24	ARLINGTON POWER EQUIP INC	REPAIR SEARS WALK BEHIND MOWER	\$ 176.16
23459	6/25/24	ATLAS BOBCAT LLC	REPAIRS TO BOBCAT	\$ 380.58
23460	6/25/24	BEVERLY MATERIALS, L.L.C.	SUPPLIES FOR THE ROAD	\$ 614.08
23461	6/25/24	BLUE CROSS BLUE SHIELD OF IL	ROAD AND BRIDGE BCBSIL JULY 2024 PREMIUM	\$ 9,914.09
23462	6/25/24	CHICAGO TRIBUNE COMPANY	PRINTING AND PUBLISHING	\$ 825.00
23463	6/25/24	COMED - GARAGE	SERVICE AT GARAGE	\$ 361.97
23464	6/26/24	COMED - STREET LIGHTING	STREET LIGHTING	\$ 301.76
23465	6/26/24	CONSERV FS, INC.	FUEL	\$ 2,527.74
23466	6/26/24	DAMIANO DIESEL SERVICE	REPAIRS TO #19, 2006 INTERNATIONAL	\$ 690.98
23467	6/26/24	DES PLAINES MATERIAL & SUPPLY	SUPPLIES FOR RIGHT OF WAY RESTORATION	\$ 3,550.18
23468	6/26/24	VOID	VOID	\$ -
23469	6/26/24	VOID	VOID	\$ -
23470	6/26/24	DOMESTIC UNIFORM RENTAL	BUILDING MAINTENANCE	\$ 110.70
23471	6/26/24	FLOOD BROTHERS DISPOSAL	LANDFILL ROLLOFF PICKUP AND FUEL SURCHARGE	\$ 856.40
23472	6/26/24	GENE'S VILLAGE TOWING	RENTALS	\$ 650.00
23473	6/26/24	CAPITAL ONE TRADE CREDIT	SMALL TOOLS AND EQUIPMENT	\$ 179.80
23474	6/26/24	HOME DEPOT CREDIT SERVICES	SHOP TOOLS AND SUPPLIES	\$ 189.78
23475	6/26/24	JIMENEZ, PETER	TELEPHONE & COMMUNICATIONS (MONTHLY STIPEND)	\$ 25.00
23476	6/26/24	JOURNAL & TOPICS NEWS	PUBLISHING AND PRINTING - ANNUAL PROJECT BID POSTING	\$ 206.78
23477	6/26/24	M3 MARKETING LLC	COMMUNITY OUTREACH	\$ 2,000.00
23478	6/26/24	MACMUNNIS INC AAF COM ED	OFFSITE STORAGE COMED CONTRACT	\$ 1,859.81
23479	6/26/24	MACINTYRE, JUSTIN	TELEPHONE & COMMUNICATIONS (MONTHLY STIPEND)	\$ 25.00
23480	6/26/24	METRO FEDERAL CREDIT UNION	BUILDING MAINTENANCE	\$ 359.99
23481	6/26/24	NICOR GAS	SERVICE AT GARAGE	\$ 143.06
23482	6/26/24	PESCHES FLOWER SHOP	TREE REPLACEMENT PROGRAM	\$ 7,961.35
23483	6/26/24	PRINCIPAL LIFE INS. CO.	PRINCIPAL JULY 2024	\$ 396.85
23484	6/26/24	RED WING BSNS ADVANTAGE ACCT	UNIFORMS FOR RB	\$ 540.93
23485	6/26/24	RUNCO OFFICE SUPPLY	OFFICE SUPPLIES	\$ 183.98
23486	6/26/24	RUSSO'S POWER EQUIPMENT, INC.	SMALL TOOLS AND EQUIPMENT	\$ 159.94

Check #	Date	Payee	Description	Amount
23487	6/26/24	SPACECO, INC.	ENGINEERING SERVICES, MAINTENANCE ROADS	\$ 10,468.75
23488	6/26/24	STANDARD EQUIPMENT COMPANY	EQUIPMENT MAINTENANCE	\$ 384.54
23489	6/26/24	THE MULCH CENTER	TREE REMOVAL AND SPRAYING	\$ 500.00
23490	6/26/24	TYLER WOODS	TELEPHONE & COMMUNICATIONS (MONTHLY STIPEND)	\$ 25.00
23491	6/26/24	VSP OF ILLINOIS, NFP	VSP VISION FOR ROAD AND BRIDGE FOR JULY 2024	\$ 14.14
23492	6/25/24	COMED - TRAFFIC SIGNALS	TRAFFIC SIGNALS	\$ 48.02
23493	6/25/24	FLOOD BROTHERS DISPOSAL	LANDFILL ROLLOFF PICK UP AND FUEL SURCHARGE	\$ 572.90
23494	6/25/24	METRO FEDERAL CREDIT UNION	OFFICE SUPPLIES, POSTAGE, MISC	\$ 3,743.53
23495	6/25/24	METRO FEDERAL CREDIT UNION	DUES AND SUBSCRIPTIONS	\$ 1,000.00
23496	6/25/24	CITY OF DES PLAINES	WATER & SEWER SERVICE AT GARAGE	\$ 112.96
			TOTAL	\$ 109,897.37

We the undersigned members of the Board of Trustees of Maine Township, do hereby certify that we have examined the Payroll for Paydates of June 07, 2024 and June 21, 2024 and Road District Checks #23450 through Check #23496 and authorize the Supervisor to issue Checks in payment of \$109,897.37.

WITNESS OUR HANDS AND SEALS THIS 25TH DAY OF JUNE 2024.

\_\_\_\_\_  
Supervisor

Attest:

\_\_\_\_\_  
Clerk

\_\_\_\_\_  
Trustees

**MOTION TO APPROVE PAYROLL FOR PAYDATES OF  
JUNE 07, 2024 AND JUNE 21, 2024 AND GENERAL TOWN  
FUND CHECKS #61099 THROUGH CHECKS #61153 IN  
THE AMOUNT OF \$276,533.38.**

**Maine Twp-General Town Fund**

**For the Period From May 29, 2024 - June 25, 2024**

<b>Check #</b>	<b>Date</b>	<b>Payee</b>	<b>Description</b>	<b>Amount</b>
S/C	6/3/24	MERCHANT BANK	THERAPY NOTES SERVICE FEE	\$ 95.54
S/C	6/4/24	ELS ISOS SERVICE FEE	LICENSE PLATE STICKER FEE	\$ 43.70
Wire	6/7/24	FEDERAL ELECTRONIC PAYROLL SYSTEM	FEDERAL TAXES	\$ 16,558.99
Wire	6/7/24	ILLINOIS DEPARTMENT OF REVENUE	STATE TAXES	\$ 3,307.64
S/C	6/7/24	PAYCHEX	SERVICE FEE	\$ 556.44
DIR. DEPOSIT	6/7/24	DIMOND, KAREN	PAYROLL	\$ 35.54
DIR. DEPOSIT	6/7/24	GIALAMAS, PETER W	PAYROLL	\$ 4.25
DIR. DEPOSIT	6/7/24	BEAUVAIS, EDWARD	PAYROLL	\$ 2,985.20
DIR. DEPOSIT	6/7/24	JONES, KIMBERLY	PAYROLL	\$ 415.15
DIR. DEPOSIT	6/7/24	MAHER, JAMES	PAYROLL	\$ -
DIR. DEPOSIT	6/7/24	MALIK, ASIF	PAYROLL	\$ 415.15
DIR. DEPOSIT	6/7/24	MARON HORVATH, KELLY	PAYROLL	\$ 438.66
DIR. DEPOSIT	6/7/24	AL AYED, RUBA	PAYROLL	\$ 1,416.63
DIR. DEPOSIT	6/7/24	BASISTA, STEPHEN T	PAYROLL	\$ 581.00
DIR. DEPOSIT	6/7/24	BERMAN, DAYNA E	PAYROLL	\$ 3,056.28
DIR. DEPOSIT	6/7/24	BOWMAN, SALLY	PAYROLL	\$ 549.26
DIR. DEPOSIT	6/7/24	CARROZZA, ROBERT M	PAYROLL	\$ 74.35
DIR. DEPOSIT	6/7/24	COOK, MARTY	PAYROLL	\$ 822.48
DIR. DEPOSIT	6/7/24	CUSTIC, ELIO	PAYROLL	\$ 286.78
DIR. DEPOSIT	6/7/24	DEBOWCZYK, IZABELA	PAYROLL	\$ 946.61
DIR. DEPOSIT	6/7/24	FOX, MISS JESSICA M	PAYROLL	\$ 1,113.89
DIR. DEPOSIT	6/7/24	GHAZALEH SR, NADER A	PAYROLL	\$ 1,419.77
DIR. DEPOSIT	6/7/24	KANEHL, NICHOLAS W	PAYROLL	\$ 1,480.64
DIR. DEPOSIT	6/7/24	RAFFE, JENNIFER L	PAYROLL	\$ 1,173.03
DIR. DEPOSIT	6/7/24	REZUTKO-CUSTIC, PAULA	PAYROLL	\$ 539.98
DIR. DEPOSIT	6/7/24	RIZZO, VICTORIA K	PAYROLL	\$ 2,136.15
DIR. DEPOSIT	6/7/24	SAMAAN, MICHAEL A	PAYROLL	\$ 1,745.76
DIR. DEPOSIT	6/7/24	BABICH, DEBRA A	PAYROLL	\$ 1,630.19
DIR. DEPOSIT	6/7/24	COY, ELIZABETH J	PAYROLL	\$ 1,396.00
DIR. DEPOSIT	6/7/24	DABABNEH, FARIS E	PAYROLL	\$ 1,296.58

Check #	Date	Payee	Description	Amount
DIR. DEPOSIT	6/7/24	PHILLIPS, MARY DOLORES	PAYROLL	\$ 726.48
DIR. DEPOSIT	6/7/24	PLODZIEN, RICHARD	PAYROLL	\$ 359.29
DIR. DEPOSIT	6/7/24	CALLAHAN, ERIN C	PAYROLL	\$ 1,463.35
DIR. DEPOSIT	6/7/24	KALVELAGE, ARIELLE S	PAYROLL	\$ 1,659.43
DIR. DEPOSIT	6/7/24	LYON, RICHARD D	PAYROLL	\$ 2,582.81
DIR. DEPOSIT	6/7/24	TOOMEY, EMILY	PAYROLL	\$ 1,294.07
DIR. DEPOSIT	6/7/24	WHITE, EVAN	PAYROLL	\$ 1,348.82
DIR. DEPOSIT	6/7/24	ZUMBROCK, SUMMER	PAYROLL	\$ 1,568.32
DIR. DEPOSIT	6/7/24	BUKACZYK, OKSANA T	PAYROLL	\$ 1,461.88
DIR. DEPOSIT	6/7/24	DACHNIWSKY, MARIE C	PAYROLL	\$ 1,810.11
DIR. DEPOSIT	6/7/24	JAROSZEWICZ, MONIKA	PAYROLL	\$ 1,639.74
DIR. DEPOSIT	6/7/24	TULLY, THERESE A	PAYROLL	\$ 1,844.10
DIR. DEPOSIT	6/7/24	GUZMAN, JESSICA I	PAYROLL	\$ 1,299.05
DIR. DEPOSIT	6/7/24	MAGNOWSKI, EVA	PAYROLL	\$ 1,351.63
DIR. DEPOSIT	6/7/24	RYDER, CATHLEEN A	PAYROLL	\$ 630.19
DIR. DEPOSIT	6/7/24	WISNIEWSKI, JACK	PAYROLL	\$ 210.98
7002800057	6/7/24	MOYLAN KREY, SUSAN	PAYROLL	\$ 687.47
61099	6/7/24	SECURITY BENEFITS	SECURITY BENEFITS COMPENSATION FOR 06/07/24 PAYROLL	\$ 1,835.88
Wire	6/11/24	IMRF	ILLINOIS MUNICIPAL RETIREMENT FUND	\$ 18,352.26
S/C	6/14/24	PAYCHEX	SERVICE FEE	\$ 359.10
61100	6/17/24	ACCESS ONE	FAX AND PHONE LINE 6/1/24-6/30/24	\$ 278.92
61101	6/17/24	VERIZON WIRELESS-ADMIN	TELECOMMUNICATIONS 6/2/24-7/1/24	\$ 206.75
Wire	6/21/24	FEDERAL ELECTRONIC PAYROLL SYSTEM	FEDERAL TAXES	\$ 15,581.57
Wire	6/21/24	ILLINOIS DEPARTMENT OF REVENUE	STATE TAXES	\$ 3,143.14
S/C	6/21/24	PAYCHEX	SERVICE FEE	\$ 527.81
DIR. DEPOSIT	6/21/24	DIMOND, KAREN	PAYROLL	\$ 35.54
DIR. DEPOSIT	6/21/24	GIALAMAS, PETER W	PAYROLL	\$ 4.26
DIR. DEPOSIT	6/21/24	AL AYED, RUBA	PAYROLL	\$ 1,416.64
DIR. DEPOSIT	6/21/24	BASISTA, STEPHEN T	PAYROLL	\$ 566.68
DIR. DEPOSIT	6/21/24	BERMAN, DAYNA E	PAYROLL	\$ 3,056.27
DIR. DEPOSIT	6/21/24	BOWMAN, SALLY	PAYROLL	\$ 619.83
DIR. DEPOSIT	6/21/24	COOK, MARTY	PAYROLL	\$ 822.47
DIR. DEPOSIT	6/21/24	CUSTIC, ELIO	PAYROLL	\$ 379.65

Check #	Date	Payee	Description	Amount
DIR. DEPOSIT	6/21/24	DEBOWCZYK, IZABELA	PAYROLL	\$ 481.67
DIR. DEPOSIT	6/21/24	FOX, MISS JESSICA M	PAYROLL	\$ 1,036.16
DIR. DEPOSIT	6/21/24	GHAZALEH SR, NADER A	PAYROLL	\$ 1,618.40
DIR. DEPOSIT	6/21/24	KANEHL, NICHOLAS W	PAYROLL	\$ 1,480.64
DIR. DEPOSIT	6/21/24	RAFFE, JENNIFER L	PAYROLL	\$ 1,173.03
DIR. DEPOSIT	6/21/24	REZUTKO-CUSTIC, PAULA	PAYROLL	\$ 539.98
DIR. DEPOSIT	6/21/24	RIZZO, VICTORIA K	PAYROLL	\$ 2,136.14
DIR. DEPOSIT	6/21/24	SAMAAN, MICHAEL A	PAYROLL	\$ 1,745.77
DIR. DEPOSIT	6/21/24	BABICH, DEBRA A	PAYROLL	\$ 1,630.20
DIR. DEPOSIT	6/21/24	COY, ELIZABETH J	PAYROLL	\$ 1,395.99
DIR. DEPOSIT	6/21/24	DABABNEH, FARIS E	PAYROLL	\$ 1,296.57
DIR. DEPOSIT	6/21/24	PHILLIPS, MARY DOLORES	PAYROLL	\$ 726.50
DIR. DEPOSIT	6/21/24	PLODZIEN, RICHARD	PAYROLL	\$ 547.96
DIR. DEPOSIT	6/21/24	CALLAHAN, ERIN C	PAYROLL	\$ 1,463.36
DIR. DEPOSIT	6/21/24	GAINES, JESSICA	PAYROLL	\$ 498.17
DIR. DEPOSIT	6/21/24	KALVELAGE, ARIELLE S	PAYROLL	\$ 1,659.43
DIR. DEPOSIT	6/21/24	LYON, RICHARD D	PAYROLL	\$ 2,582.80
DIR. DEPOSIT	6/21/24	PARKER, IAIN	PAYROLL	\$ 1,349.47
DIR. DEPOSIT	6/21/24	TOOMEY, EMILY	PAYROLL	\$ 1,294.07
DIR. DEPOSIT	6/21/24	WHITE, EVAN	PAYROLL	\$ 1,348.82
DIR. DEPOSIT	6/21/24	ZUMBROCK, SUMMER	PAYROLL	\$ 1,568.31
DIR. DEPOSIT	6/21/24	BUKACZYK, OKSANA T	PAYROLL	\$ 1,461.90
DIR. DEPOSIT	6/21/24	DACHNIWSKY, MARIE C	PAYROLL	\$ 1,810.10
DIR. DEPOSIT	6/21/24	JAROSZEWICZ, MONIKA	PAYROLL	\$ 1,639.75
DIR. DEPOSIT	6/21/24	TULLY, THERESE A	PAYROLL	\$ 1,844.11
DIR. DEPOSIT	6/21/24	GUZMAN, JESSICA I	PAYROLL	\$ 1,299.05
DIR. DEPOSIT	6/21/24	MAGNOWSKI, EVA	PAYROLL	\$ 1,351.63
DIR. DEPOSIT	6/21/24	RYDER, CATHLEEN A	PAYROLL	\$ 635.00
DIR. DEPOSIT	6/21/24	WISNIEWSKI, JACK	PAYROLL	\$ 84.24
7002800058	6/21/24	MOYLAN KREY, SUSAN	PAYROLL	\$ 687.47
61102	6/21/24	SECURITY BENEFIT	SECURITY BENEFITS COMPENSATION FOR 06/21/24 PAYROLL	\$ 1,835.88
61103	6/25/24	ALPHA CLEANING COMPANY	FLOOR CLEANING - 7 RESTROOMS	\$ 750.00
61104	6/25/24	AMERICAN TAXI DISPATCH, INC.	MAINLINES VOUCHERS - 3	\$ 15.00

Check #	Date	Payee	Description	Amount
61105	6/25/24	ANCEL GLINK P.C.	LEGAL SERVICES - CORPORATE, TAX RATE OBJECTIONS	\$ 1,460.00
61106	6/25/24	AQUA ILLINOIS, INC	WATER SERVICE AT TOWN HALL 4/22/24-5/23/24	\$ 256.65
61107	6/25/24	AVENUES TO INDEPENDENCE	GRANT PAYMENT NO: 3 OF 12	\$ 4,085.00
61108	6/25/24	BELLA BAGNO INC	GA HALL BATHROOM SUPPLIES	\$ 330.00
61109	6/25/24	BENNETH LEE MA CADC	RECOVERY CONNECTION SPEAKER	\$ 500.00
61110	6/25/24	BLUE CROSS BLUE SHIELD	BCBSIL JULY PREMIUMS 2024	\$ 56,852.73
61111	6/25/24	THE CENTER OF CONCERN	GRANT PAYMENT NO: 3 OF 12	\$ 4,083.00
61112	6/25/24	COMCAST BUSINESS	BUSINESS VOICE EDGE SERVICE 6/1/24-6/30/24	\$ 551.27
61113	6/25/24	COMED	ELECTRIC SERVICE AT TOWN HALL 5/10/24-6/11/24	\$ 1,590.60
61114	6/25/24	COMED	ELECTRIC SERVICE AT OEM 5/8/24-6/7/24	\$ 130.85
61115	6/25/24	PULSE TECHNOLOGY	PRINT MANAGEMENT 6/1/24-6/30/24	\$ 700.00
61116	6/25/24	DISTRICT 63 EDUCATION	GRANT PAYMENT NO: 4 OF 12	\$ 1,916.00
61117	6/25/24	EMPOWERING WOMEN NFP	GRANT PAYMENT NO: 1 OF 4	\$ 2,500.00
61118	6/25/24	EVANS, MARSHALL AND PEASE, PC	ACCOUNTING SERVICES	\$ 2,865.00
61119	6/25/24	FLOOD BROTHERS DISPOSAL	EXTRA PICKUP, EWASTE EVENT	\$ 928.00
61120	6/25/24	GARVEY'S OFFICE PRODUCTS	TOWNSHIP GIVEAWAYS	\$ 950.00
61121	6/25/24	THE JOSSELYN CENTER	GRANT PAYMENT NO: 3 OF 12	\$ 5,416.00
61122	6/25/24	JOURNAL & TOPICS NEWSPAPERS	MEMORIAL DAY AD	\$ 525.00
61123	6/25/24	JUSTIFACTS CREDEN. VERIFIC. INC	BACKGROUND CHECK FOR 2 NEW EMPLOYEES	\$ 67.50
61124	6/25/24	LAUTERBACH & AMEN LLP	AUDIT SERVICES	\$ 1,000.00
61125	6/25/24	M3 MARKETING, LLC	PUBLIC RELATIONS MARKETING SERVICES JUNE 1-30, 2024	\$ 2,850.00
61126	6/25/24	MAINE NILES ASSOC OF SPEC REC	APPROVED AMOUNT FOR REILLY BIALCZAK SCHOLARSHIP FUND	\$ 400.00
61127	6/25/24	METRO FEDERAL CREDIT UNION	ASSESSOR EXPENSES	\$ 3.29
61128	6/25/24	NICOR GAS	HEAT AT TOWN HALL 5/13/24-6/9/24	\$ 152.56
61129	6/25/24	NICOR GAS	HEAT AT OEM 5/15/24-6/13/24	\$ 50.89
61130	6/25/24	METRO FEDERAL CREDIT UNION	ADMIN AND FOOD PANTRY EXPENSES	\$ 2,289.95
61131	6/25/24	VOID	VOID	\$ -
61132	6/25/24	NCPERS GROUP LIFE INS.	IMRF VOLUNTARY LIFE INSURANCE - JULY, 2024	\$ 64.00
61133	6/25/24	QUADIANT FINANCE USA, INC	ADMIN POSTAGE 5/7-6/6/24, CLERK POSTAGE 5/7-6/6/24	\$ 1,713.40
61134	6/25/24	NJ CASTILLO LANDSCAPING	JUNE MONTHLY LANDSCAPING SERVICE	\$ 1,350.00
61135	6/25/24	ORKIN	MONTHLY PEST SERVICE - JUNE 24	\$ 80.99
61136	6/25/24	PRINCIPAL LIFE INS. CO.	PRINCIPAL JULY 2024	\$ 2,099.38
61137	6/25/24	VOID	VOID	\$ -

Check #	Date	Payee	Description	Amount
61138	6/25/24	VOID	VOID	\$ -
61139	6/25/24	SKYLARK GARAGE INC	SERVICE ON 2016 FORD F150	\$ 254.92
61140	6/25/24	SHRED FIRST, INC	TOWNSHIP SHREDDING EVENT 6/15/24	\$ 900.00
61141	6/25/24	SHARP ELECTRONICS CORPORATION	INTERACTIVE BOARD, INTERACTIVE BOARD INSTALL	\$ 7,816.18
61142	6/25/24	STELLAR EXPRESSIONS LLC	MAINESTAY - TRANSLATION SERVICES	\$ 13.60
61143	6/25/24	VSP OF ILLINOIS, NFP	VSP VOLUNTARY VISION INSURANCE - JULY, 2024	\$ 180.52
61144	6/25/24	WAREHOUSE DIRECT	COMPUTER TECH SUPPORT 6/1/24-7/1/24	\$ 3,421.94
61145	6/25/24	VOID	VOID	\$ -
61146	6/25/24	WAREHOUSE DIRECT	WATERCOOLER MONTHLY RENTAL JUNE 24	\$ 40.00
61147	6/25/24	WINGS	GRANT PAYMENT 1 OF 4	\$ 1,875.00
61148	6/25/24	YOUTHAGE CULINARY PROGRAM INC	5 WEEK COOKING CLASS FOR 10 PARTICIPANTS	\$ 2,000.00
61149	6/25/24	METRO FEDERAL CREDIT UNION	MAINESTAY EXPENSES	\$ 870.55
61150	6/25/24	METRO FEDERAL CREDIT UNION	RECOVERY CONNECTION EXPENSES	\$ 4,279.95
61151	6/25/24	VOID	VOID	\$ -
61152	6/25/24	VOID	VOID	\$ -
61153	6/25/24	METRO FEDERAL CREDIT UNION	MAINTENANCE EXPENSES	\$ 484.96
			TOTAL	\$ 276,533.38

We the undersigned members of the Board of Trustees of Maine Township, do hereby certify that we have examined the Payroll for Paydates of June 07, 2024 and June 21, 2024 and General Town Fund Checks #61099 through Check #61153 and authorize the Supervisor to issue Checks in payment of \$276,533.38.

WITNESS OUR HANDS AND SEALS THIS 25TH DAY OF JUNE 2024.

\_\_\_\_\_  
Supervisor

\_\_\_\_\_

Attest:

\_\_\_\_\_

\_\_\_\_\_  
Clerk

\_\_\_\_\_

\_\_\_\_\_  
Trustees

MAINE TOWNSHIP, ILLINOIS  
ANNUAL FINANCIAL REPORT

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FOR THE FISCAL YEAR ENDED  
FEBRUARY 29, 2024

1700 Ballard Road  
Park Ridge, IL 60068  
Phone: 847.297.2510  
[www.maintown.com](http://www.maintown.com)

**MAINE TOWNSHIP, ILLINOIS**

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## **FINANCIAL SECTION**

This section includes:

Independent Auditors' Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

Supplemental Schedule

## **INDEPENDENT AUDITORS' REPORT**

This section includes the opinion of the Township's independent auditing firm.



**INDEPENDENT AUDITORS' REPORT**

June 10, 2024

The Board of Trustees  
Maine Township  
Park Ridge, Illinois

**Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Maine Township (the Township), Illinois, as of and for the year ended February 29, 2024, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Maine Township, Illinois, as of February 29, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the **Township**, and to meet our other ethical responsibilities, in accordance with the 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 audit opinions.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the **Township's** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

**Auditor’s Responsibilities for the Audit of the Financial Statements - Continued**

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 amounts and disclosures in the financial statements.
- Obtain an understanding of internal control 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 **Township’s** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the **Township’s** ability to continue as a going concern for a reasonable period of time.

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

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the **management’s discussion and analysis, the budgetary comparison schedules, and supplementary pension**, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Maine Township, Illinois’ basic financial statements. The other supplementary information and supplemental schedule are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 **other supplementary information and supplemental schedule** are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Lauterbach & Amen, LLP*  
LAUTERBACH & AMEN, LLP

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

## MAINE TOWNSHIP, ILLINOIS

### Management's Discussion and Analysis

February 29, 2024

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Our discussion and analysis of the Township's financial performance provides an overview of the Township's financial activities for the fiscal year ended February 29, 2024. Please read it in conjunction with the Township's financial statements, which can be found in the basic financial statements section of this report.

#### FINANCIAL HIGHLIGHTS

- The Township's net position increased by \$1,526,850, or 10.3 percent.
- During the year, government-wide revenues totaled \$8,515,198, while expenses totaled \$6,988,348, resulting in an increase to net position of \$1,526,850.
- The Township's net position totaled \$16,334,146 on February 29, 2024, which includes \$5,921,365 net investment in capital assets, \$5,523,553 subject to external restrictions, and \$4,889,228 unrestricted net position that may be used to meet the ongoing obligations to citizens and creditors.
- The Town Fund reported an increase this year of \$842,600, or 21.5 percent, resulting in ending fund balance of \$4,762,442.
- The General Assistance Fund reported an increase this year of \$405,154, of 42.3 percent, resulting in ending fund balance of \$1,362,987.
- The Road and Bridge Fund reported an increase this year of \$136,201, or 3.4 percent, resulting in ending fund balance of \$4,176,362.

#### USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Township as a whole and present a longer-term view of the Township's finances. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Township's operations in more detail than the government-wide statements by providing information about the Township's most significant funds. The remaining statements provide financial information about activities for which the Township acts solely as a trustee or agent for the benefit of those outside of the government.

#### Government-Wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the Township's finances, in a matter similar to a private-sector business.

The Statement of Net Position reports information on all of the Township's assets/deferred outflows and liabilities/deferred inflows, 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 Township is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the Township's property tax base and the condition of the Township's infrastructure, is needed to assess the overall health of the Township.

# MAINE TOWNSHIP, ILLINOIS

## Management's Discussion and Analysis

February 29, 2024

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### USING THIS ANNUAL REPORT - Continued

#### Government-Wide Financial Statements - Continued

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. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Township that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Township include general government, community services, and public works. The Township does not have any business-type activities.

#### Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Township, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Township can be classified as governmental funds.

#### Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, 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 the Township'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 the comparison between governmental funds and governmental activities.

The Township maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the Town Fund, General Assistance Fund, and Road and Bridge Fund, which are considered major funds.

The Township adopts an annual appropriated budget for all of the governmental funds. A budgetary comparison statement for these funds has been provided to demonstrate compliance with this budget.

#### Notes to the Financial Statements

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

# MAINE TOWNSHIP, ILLINOIS

## Management's Discussion and Analysis

February 29, 2024

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### USING THIS ANNUAL REPORT - Continued

#### Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Township's I.M.R.F. employee pension obligations and budgetary comparison schedules for the Town Fund and major special revenue funds.

#### GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table represents the net position as of February 29, 2024. Net position serves over time as a useful indicator of a government's financial position. The following tables show that assets/deferred outflows exceeded liabilities/deferred inflows by \$16,334,146.

	Net Position	
	2024	2023
Current and Other Assets	\$ 19,159,278	16,576,109
Capital Assets	5,921,365	6,286,895
Total Assets	25,080,643	22,863,004
Deferred Outflows	983,099	1,266,371
Total Assets/Deferred Outflows	26,063,742	24,129,375
Long-Term Liabilities	844,002	1,524,049
Other Liabilities	826,425	733,133
Total Liabilities	1,670,427	2,257,182
Deferred Inflows	8,059,169	7,064,897
Total Liabilities/Deferred Inflows	9,729,596	9,322,079
Net Position		
Net Investment in Capital Assets	5,921,365	6,286,895
Restricted	5,523,553	4,982,198
Unrestricted	4,889,228	3,538,203
Total Net Position	16,334,146	14,807,296

A large portion of the Township's net position, \$5,921,365 or 36.3 percent, reflects its net investment in capital assets (for example, land, buildings, road and bridges, and machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The Township uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Township'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 from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, \$5,523,553 or 33.8 percent, of the Township's net position represents resources that are subject to external restrictions on how they may be used. The remaining 29.9 percent, or \$4,889,228, represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

MAINE TOWNSHIP, ILLINOIS

Management's Discussion and Analysis

February 29, 2024

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GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

	Change in Net Position	
	2024	2023
Revenues		
Program Revenues		
Charges for Services	\$ 554,060	512,799
Operating Grants and Contributions	58,179	156,569
General Revenues		
Property Tax	7,311,238	6,206,864
Replacement Tax	432,168	583,327
Interest	59,324	9,808
Miscellaneous	100,229	67,246
Total Revenues	<u>8,515,198</u>	<u>7,536,613</u>
Expenses		
General Government	2,785,135	3,207,327
Community Services	1,954,520	1,925,358
Public Works	2,248,693	1,972,556
Total Expenses	<u>6,988,348</u>	<u>7,105,241</u>
Change in Net Position	1,526,850	431,372
Net Position - Beginning	<u>14,807,296</u>	<u>14,375,924</u>
Net Position - Ending	<u>16,334,146</u>	<u>14,807,296</u>

Net position of the Township's governmental activities increased by 10.3 percent (\$16,334,146 in 2024 compared to \$14,807,296 in 2023). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled \$4,889,228 at February 29, 2024.

**MAINE TOWNSHIP, ILLINOIS**

**Management's Discussion and Analysis**

**February 29, 2024**

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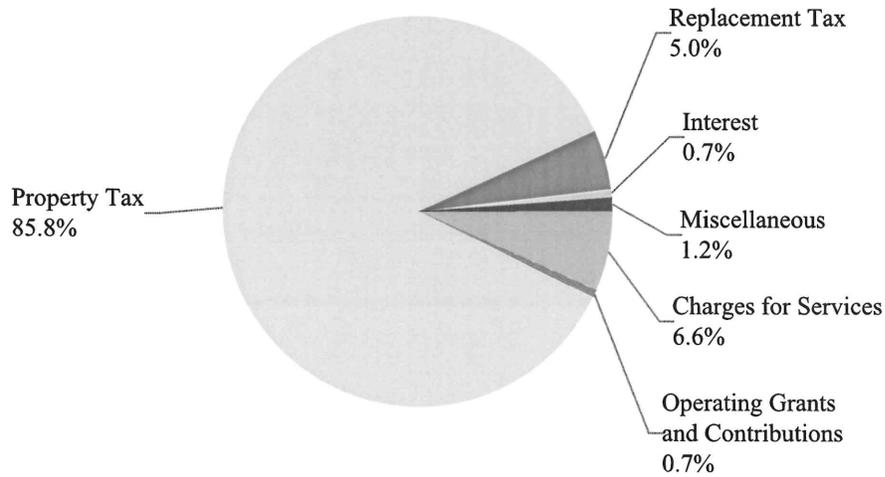
**GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued**

**Governmental Activities**

Revenues for governmental activities totaled \$8,515,198, while the cost of all governmental functions totaled \$6,988,348. This results in a surplus of \$1,526,850. In 2023, revenues of \$7,536,613 exceeded expenses of \$7,105,241, resulting in a surplus of \$431,372. The surplus in the current year is due to a significant increase in property tax revenues.

The following table graphically depicts the major revenue sources of the Township. It depicts very clearly the reliance of property taxes. It also clearly identifies the less significant percentage the Township receives from charges for services.

**Revenue by Source - Governmental Activities**



**MAINE TOWNSHIP, ILLINOIS**

**Management’s Discussion and Analysis**

**February 29, 2024**

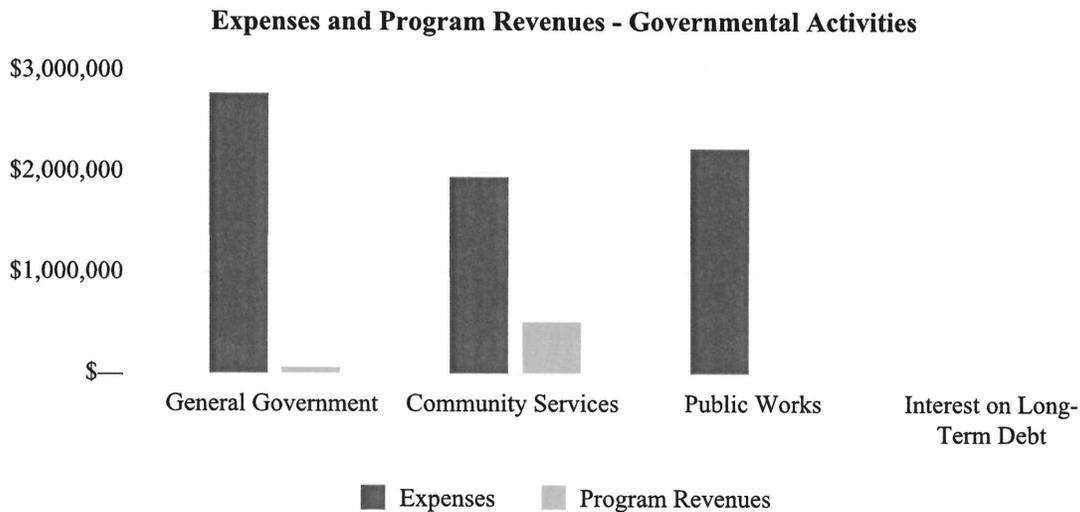
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**GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued**

**Governmental Activities - Continued**

The ‘Expenses and Program Revenues’ Table identifies those governmental functions where program expenses greatly exceed revenues.



As depicted in the chart above, general government, community services, and public works expenses far exceed any directly allocated revenues.

**FINANCIAL ANALYSIS OF THE GOVERNMENT’S FUNDS**

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

**Governmental Funds**

The focus of the Township’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. 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.

The Township’s governmental funds reported combining ending fund balances of \$10,301,791, which is \$1,383,955, or 15.5%, higher than last year’s total of \$8,917,836. Of the \$10,301,791 total, \$4,605,833, or approximately 44.7%, of the fund balance constitutes unassigned fund balance.

**MAINE TOWNSHIP, ILLINOIS**

**Management's Discussion and Analysis**

**February 29, 2024**

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**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS - Continued**

**Governmental Funds - Continued**

The Town Fund is the chief operating fund of the Township. As mentioned earlier, the Town Fund reported an increase in fund balance for the year of \$842,600 or 21.5%. This was due to more property tax receipts, and increased charges for services compared to the prior year.

At February 29, 2024, unassigned fund balance in the Town Fund was \$4,605,833, which represents 96.7% of the total fund balance of the Town Fund. As a measure of the Town Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance in the Town Fund represents approximately 110.1% of total Town Fund expenditures.

The General Assistance Fund had an increase in fund balance of \$405,154. This increase is mainly due to more property tax receipts in the current year.

The Road and Bridge Fund reported an increase in fund balance of \$136,201. This increase is mainly due to more property tax receipts in the current year.

**TOWN FUND BUDGETARY HIGHLIGHTS**

The Township Board of Trustees made no budget amendments to the Town Fund during the year. The Town Fund actual revenues for the year totaled \$4,998,779, compared to budgeted revenues of \$3,894,200. All revenue categories were higher than budget, except food pantry cash donations and passport fees.

Town Fund actual expenditures for the year were \$71,029 lower than budgeted (\$4,182,351 actual compared to \$4,253,380 budgeted) due to lower than budgeted expenditures within the general government function and capital outlay, offset by expenditures in the community services function coming in higher than budgeted.

**CAPITAL ASSETS**

The Township's investment in capital assets for its governmental activities as of February 29, 2024 was \$5,921,365 (net of accumulated depreciation). This investment in capital assets includes land, buildings, road and bridges, and machinery and equipment.

	Capital Assets - Net of Depreciation	
	2024	2023
Land	\$ 683,000	683,000
Buildings	485,498	557,633
Road and Bridges	4,203,954	4,477,704
Machinery and Equipment	548,913	568,558
Totals	<u>5,921,365</u>	<u>6,286,895</u>

This year's major additions included:

Machinery and Equipment \$ 161,375

Additional information on the Township's capital assets can be found in Note 3 of this report.

**MAINE TOWNSHIP, ILLINOIS**

**Management's Discussion and Analysis**

**February 29, 2024**

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**DEBT ADMINISTRATION**

The Township does not have any outstanding long-term at the end of the year.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

The Township's elected and appointed officials considered many factors when setting the fiscal year 2024-25 budget, including tax rates and fees that will be charged for its various activities.

The Township depends mainly on property and corporate replacement taxes. Non-tax revenues account for only a small percentage of income. The cost of running the Township and providing of services to its residents continues to rise, while tax increases are limited to increases provided by statutes. With the taxpayers being concerned about the amount of real estate taxes they are paying, the Township must find ways to continue to help residents while holding the line on expenses.

**REQUESTS FOR INFORMATION**

This financial report is designed provide citizens, customers, investors and creditors and for all those with an interest in the government's finances, a general overview of the Township's finances and to demonstrate the Township's accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to the Office of the Supervisor, Maine Township, 1700 Ballard Road, Park Ridge, IL 60068.

## **BASIC FINANCIAL STATEMENTS**

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

Government-Wide Financial Statements

Fund Financial Statements

Governmental Funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

**MAINE TOWNSHIP, ILLINOIS**

**Statement of Net Position**

**February 29, 2024**

**(With Comparative Actual Amounts for February 28, 2023)**

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**See Following Page**

**MAINE TOWNSHIP, ILLINOIS**

**Statement of Net Position**

**February 29, 2024**

**(With Comparative Actual Amounts for February 28, 2023)**

	<u>Governmental Activities</u>	
	<u>2024</u>	<u>2023</u>
<b>ASSETS</b>		
Current Assets		
Cash and Investments	\$ 11,070,342	9,582,939
Receivables - Net of Allowances	8,057,135	6,961,369
Prepays	31,801	31,801
Total Current Assets	<u>19,159,278</u>	<u>16,576,109</u>
Noncurrent Assets		
Capital Assets		
Nondepreciable	683,000	683,000
Depreciable	13,052,493	12,891,118
Accumulated Depreciation	<u>(7,814,128)</u>	<u>(7,287,223)</u>
Total Noncurrent Assets	<u>5,921,365</u>	<u>6,286,895</u>
Total Assets	<u>25,080,643</u>	<u>22,863,004</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Items - IMRF	983,099	1,266,371
Total Assets and Deferred Outflows of Resources	<u>26,063,742</u>	<u>24,129,375</u>

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

	Governmental Activities	
	2024	2023
<b>LIABILITIES</b>		
Current Liabilities		
Accounts Payable	\$ 187,644	54,222
Accrued Payroll	135,208	136,704
Service Agency Grants Payable	477,500	505,978
Compensated Absences Payable	26,073	36,229
Total Current Liabilities	<u>826,425</u>	<u>733,133</u>
Noncurrent Liabilities		
Compensated Absences Payable	104,291	144,915
Net Pension Liability - IMRF	739,711	1,379,134
Total Noncurrent Liabilities	<u>844,002</u>	<u>1,524,049</u>
Total Liabilities	<u>1,670,427</u>	<u>2,257,182</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Property Taxes	8,057,135	6,961,369
Deferred Items - IMRF	2,034	103,528
Total Deferred Inflows of Resources	<u>8,059,169</u>	<u>7,064,897</u>
Total Liabilities and Deferred Inflows of Resources	<u>9,729,596</u>	<u>9,322,079</u>
<b>NET POSITION</b>		
Net Investment in Capital Assets	5,921,365	6,286,895
Restricted		
General Assistance	1,361,242	956,088
Road and Bridge	4,162,311	4,026,110
Unrestricted	<u>4,889,228</u>	<u>3,538,203</u>
Total Net Position	<u>16,334,146</u>	<u>14,807,296</u>

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

**MAINE TOWNSHIP, ILLINOIS**

**Statement of Activities**

**For the Fiscal Year Ended February 29, 2024**

**(With Comparative Actual Amounts for the Fiscal Year Ended February 28, 2023)**

	Expenses	Program Revenues		
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions
Governmental Activities				
General Government	\$ 2,785,135	83,175	—	—
Community Services	1,954,520	463,805	58,179	—
Public Works	2,248,693	7,080	—	—
Total Governmental Activities	6,988,348	554,060	58,179	—

General Revenues

Taxes

  Property Tax

Intergovernmental - Unrestricted

  Replacement Tax

Interest

Miscellaneous

Change in Net Position

Net Position - Beginning

Net Position - Ending

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

Net (Expenses), Revenues and Changes in Net Position	
Governmental Activities	
2024	2023
(2,701,960)	(3,119,614)
(1,432,536)	(1,362,138)
(2,241,613)	(1,954,121)
(6,376,109)	(6,435,873)
7,311,238	6,206,864
432,168	583,327
59,324	9,808
100,229	67,246
7,902,959	6,867,245
1,526,850	431,372
14,807,296	14,375,924
16,334,146	14,807,296

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

**MAINE TOWNSHIP, ILLINOIS**

**Balance Sheet - Governmental Funds**

**February 29, 2024**

**(With Comparative Actual Amounts for February 28, 2023)**

	Town	Special Revenue		Totals	
		General Assistance	Road and Bridge	2024	2023
<b>ASSETS</b>					
Cash and Investments	\$ 5,376,610	1,378,789	4,314,943	11,070,342	9,582,939
Receivables - Net of Allowances					
Property Taxes	4,575,619	902,019	2,579,497	8,057,135	6,961,369
Prepays	16,005	1,745	14,051	31,801	31,801
<b>Total Assets</b>	<b>9,968,234</b>	<b>2,282,553</b>	<b>6,908,491</b>	<b>19,159,278</b>	<b>16,576,109</b>
<b>LIABILITIES</b>					
Accounts Payable	54,201	5,418	128,025	187,644	54,222
Accrued Payroll	98,472	12,129	24,607	135,208	136,704
Service Agency Grants Payable	477,500	—	—	477,500	505,978
<b>Total Liabilities</b>	<b>630,173</b>	<b>17,547</b>	<b>152,632</b>	<b>800,352</b>	<b>696,904</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property Taxes	4,575,619	902,019	2,579,497	8,057,135	6,961,369
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>5,205,792</b>	<b>919,566</b>	<b>2,732,129</b>	<b>8,857,487</b>	<b>7,658,273</b>
<b>FUND BALANCES</b>					
Nonspendable	16,005	1,745	14,051	31,801	31,801
Restricted	—	1,361,242	4,162,311	5,523,553	4,982,198
Committed	140,604	—	—	140,604	140,604
Unassigned	4,605,833	—	—	4,605,833	3,763,233
<b>Total Fund Balances</b>	<b>4,762,442</b>	<b>1,362,987</b>	<b>4,176,362</b>	<b>10,301,791</b>	<b>8,917,836</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>9,968,234</b>	<b>2,282,553</b>	<b>6,908,491</b>	<b>19,159,278</b>	<b>16,576,109</b>

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

**MAINE TOWNSHIP, ILLINOIS**

**Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities**

**February 29, 2024**

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<b>Total Governmental Fund Balances</b>	<b>\$ 10,301,791</b>
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in Governmental Activities are not financial resources and therefore, are not reported in the funds.	5,921,365
Deferred outflows (inflows) of resources related to the pensions not reported in the funds. Deferred Items - IMRF	981,065
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Compensated Absences Payable	(130,364)
Net Pension Liability - IMRF	<u>(739,711)</u>
<b>Net Position of Governmental Activities</b>	<b><u>16,334,146</u></b>

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

**MAINE TOWNSHIP, ILLINOIS**

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds  
For the Fiscal Year Ended February 29, 2024  
(With Comparative Actual Amounts for the Fiscal Year Ended February 28, 2023)**

	Town	Special Revenue		Totals	
		General Assistance	Road and Bridge	2024	2023
<b>Revenues</b>					
Taxes	\$ 4,105,170	836,441	2,369,627	7,311,238	6,206,864
Intergovernmental	246,067	28,192	216,088	490,347	739,896
Charges for Services	536,019	10,961	7,080	554,060	512,799
Interest	30,664	3,172	25,488	59,324	9,808
Miscellaneous	80,859	—	19,370	100,229	67,246
<b>Total Revenues</b>	<b>4,998,779</b>	<b>878,766</b>	<b>2,637,653</b>	<b>8,515,198</b>	<b>7,536,613</b>
<b>Expenditures</b>					
General Government	2,347,059	345,689	494,731	3,187,479	3,083,839
Community Services	1,826,597	127,923	—	1,954,520	1,925,358
Public Works	—	—	873,726	873,726	728,584
Capital Outlay	8,695	—	1,201,710	1,210,405	1,073,806
<b>Total Expenditures</b>	<b>4,182,351</b>	<b>473,612</b>	<b>2,570,167</b>	<b>7,226,130</b>	<b>6,811,587</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>816,428</b>	<b>405,154</b>	<b>67,486</b>	<b>1,289,068</b>	<b>725,026</b>
<b>Other Financing Sources</b>					
Disposal of Capital Assets	26,172	—	68,715	94,887	—
<b>Net Change in Fund Balances</b>	<b>842,600</b>	<b>405,154</b>	<b>136,201</b>	<b>1,383,955</b>	<b>725,026</b>
<b>Fund Balance - Beginning</b>	<b>3,919,842</b>	<b>957,833</b>	<b>4,040,161</b>	<b>8,917,836</b>	<b>8,192,810</b>
<b>Fund Balances - Ending</b>	<b>4,762,442</b>	<b>1,362,987</b>	<b>4,176,362</b>	<b>10,301,791</b>	<b>8,917,836</b>

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

**MAINE TOWNSHIP, ILLINOIS**

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the  
Governmental Funds to the Statement of Activities - Governmental Activities  
For the Fiscal Year Ended February 29, 2024**

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<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$ 1,383,955</b>
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital Outlays	161,375
Depreciation Expense	(526,905)
The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Change in Deferred Items - IMRF	(181,778)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds.	
Change in Compensated Absences	50,780
Change in Net Pension Liability - IMRF	<u>639,423</u>
<b>Changes in Net Position of Governmental Activities</b>	<b><u><u>1,526,850</u></u></b>

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

## **MAINE TOWNSHIP, ILLINOIS**

### **Notes to the Financial Statements**

**February 29, 2024**

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#### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Maine Township, Park Ridge, Illinois (the Township) was incorporated in 1850. The Township operated under the Township Act (60 ILCS) and the Revenue Code (35 ILCS) of the Illinois Compiled Statutes (ILCS). The Township provides the following services as authorized by its charter: maintenance of roads in the unincorporated area, senior and disabled services, mental health services including individual and family counseling, general assistance, property tax related matters and general administrative services.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Township's accounting policies established in GAAP and used by the Township are described below.

#### **REPORTING ENTITY**

The Township is a municipal corporation governed by an elected supervisor, clerk, assessor, highway commissioner and four-member Board of Trustees. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government. Management has determined that there are no fiduciary component units that are required to be included in the financial statements of the **Township** as pension trust funds and there are no discretely component units to include in the reporting entity.

#### **BASIS OF PRESENTATION**

##### **Government-Wide Statements**

The Township's basic financial statements include both government-wide (reporting the Township as a whole) and fund financial statements (reporting the Township's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The Township's general government, community services, and public works are classified as governmental activities. There are no business type activities.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are: (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The Township's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The Township first utilizes restricted resources to finance qualifying activities.

**MAINE TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements**

**February 29, 2024**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**BASIS OF PRESENTATION - Continued**

**Government-Wide Statements - Continued**

The government-wide Statement of Activities reports both the gross and net cost of each of the Township's functions and business-type activities (general government, community services, public works, etc.) The functions are supported by general government revenues (property taxes, certain intergovernmental revenues, charges for services, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (general government, community services, public works, etc.). Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs by function are normally covered by general revenue (property tax, intergovernmental revenues, interest, etc.).

The Township does not allocate indirect costs. An administrative service fee is charged by the Town Fund to the other operating funds that is eliminated like a reimbursement (reducing the revenue and expense in the Town Fund) to recover the direct costs of Town Fund services provided (finance, personnel, purchasing, legal, technology management, etc.).

This government-wide focus is more on the sustainability of the Township as an entity and the change in the Township's net position resulting from the current year's activities.

**Fund Financial Statements**

The financial transactions of the Township are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. All of the Township funds are reported as governmental funds. An emphasis is placed on major funds within the governmental category.

GASB Statement No. 34 sets forth minimum criteria (percentage of the assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The Township electively added funds, as major funds, which either had debt outstanding or specific community focus. A fund is considered major if it is a primary operating fund of the Township or meets the following criteria:

Total assets/deferred outflows, liabilities/deferred inflows, 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.

Total assets/deferred outflows, liabilities/deferred inflows, 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.

**MAINE TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements**

**February 29, 2024**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**BASIS OF PRESENTATION - Continued**

**Fund Financial Statements - Continued**

The various funds are reported by generic classification within the financial statements. The following fund types are used by the Township:

**Governmental Funds**

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Township:

*Town Fund* is the general operating fund of the Township. It is used to account for all financial resources except those required to be accounted for in another fund. The Town Fund is a major fund.

*Special Revenue Funds* are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Township maintains two major special revenue funds. The General Assistance Fund is used to account for community services such as senior and disabled services, individual and family counseling, and other general assistance. The Road and Bridge Fund is used to account for the maintenance of roads in within the Township.

**MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

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

**Measurement Focus**

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus as defined below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate.

All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

The accounting objectives of the "economic resources" measurement focus is the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported.

**MAINE TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements**

**February 29, 2024**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued**

**Basis of Accounting**

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. The Township recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, sales and use taxes, franchise taxes, licenses, interest, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY**

**Cash and Investments**

Cash and cash equivalents on the Statement of Net Position are considered to be cash on hand, demand deposits, cash with fiscal agent.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Township 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 Township has no investments at year-end.

**Receivables**

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include property taxes, sales and use taxes, franchise taxes, and grants.

**MAINE TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements**

**February 29, 2024**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued**

**Prepays**

Prepays are valued at cost, which approximates market. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements. The costs of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased.

**Capital Assets**

Capital assets purchased or acquired with an original cost of \$5,000 or more, depending on asset class, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the Township as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. Infrastructure such as streets, traffic signals and signs are capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation basis for proprietary fund capital assets are the same as those used for the general capital assets. Donated capital assets are capitalized at estimated acquisition value on the date donated.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Buildings	10 - 40 Years
Road and Bridges	40 Years
Machinery and Equipment	5 - 10 Years

**Deferred Outflows/Inflows of Resources**

Deferred outflow/inflow of resources represents a consumption/acquisition of net assets that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

**Compensated Absences**

The Township accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulation rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave that is estimated to be taken as “terminal leave” prior to retirement.

## MAINE TOWNSHIP, ILLINOIS

### Notes to the Financial Statements

February 29, 2024

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#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

##### ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

###### Compensated Absences - Continued

All vacation pay is accrued when incurred in the government-wide fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

###### Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

###### Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

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 improvement of those assets.

Restricted - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted - All other net position balances that do not meet the definition of "restricted" or "net investment in capital assets."

###### Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumption that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**MAINE TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements**

**February 29, 2024**

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**NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**BUDGETARY INFORMATION**

The budget for all fund types is prepared on the modified accrual basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. The budget was passed on February 28, 2023. The budget lapses at the end of each fiscal year.

The Township follows these procedures in establishing the budgetary data reflected in the financial statements:

- The Township Supervisor, Administrator, and Road Commissioner submit to the Board of Trustees a proposed budget for the fiscal year. The budget includes proposed expenses to be paid and the means of financing them.
- Public hearings are conducted at a public meeting to obtain taxpayer comments.
- The budget is legally adopted through a passage of a resolution.
- The adopted budget is forwarded to the Cook County Clerk as required by law.
- The Board of Trustees is authorized to transfer up to 10% of the total budget between line items within any fund; however, any revisions that alter the total expenses paid of any fund must be approved by the Board of Trustees after a public meeting.
- Formal budgetary integration is employed as a management control device during the year.
- The Board of Trustees may amend the budget (in other ways) by the same procedures required of its original adoption.

**NOTE 3 - DETAIL NOTES ON ALL FUNDS**

**DEPOSITS AND INVESTMENTS**

The Township maintains a cash and investment pool that is available for use by all funds except the pension trust funds. Each fund type's portion of this pool is displayed on the financial statements as "cash and investments." In addition, investments are separately held by several of the Township's funds.

Permitted Deposits and Investments - Illinois Statutes authorizes the Township to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services.

## MAINE TOWNSHIP, ILLINOIS

### Notes to the Financial Statements

February 29, 2024

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#### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

##### DEPOSITS AND INVESTMENTS - Continued

*Deposits.* At year-end, the carrying amount of the Township's deposits for governmental activities totaled \$11,070,342 and the bank balances totaled \$11,416,984.

*Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Township's investment portfolio will remain sufficiently liquid to enable the Township to meet all operating requirements which might be reasonably anticipated and is limited to maturities of one year or less.

*Credit Risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Township limits its exposure by investing primarily in obligations of the U.S. Treasury and U.S. Agency accounts and any other investments constituting direct obligations of any bank as defined by the Illinois Bank Act, certain short-term commercial paper, accounts of federally insured savings and loans, and the state treasurer's investment pool.

*Custodial Credit Risk.* In the case of deposits, this is the risk that in the event of a bank failure, the Township's deposits may not be returned to it. It is the policy of the Township to require that funds on deposit that are not insured by the FDIC be secured by some form of collateral. The Township will accept any of the following assets as collateral:

- U.S. Government Securities
- Obligations of Federal Agencies
- Obligation of Federal Instrumentalities
- Obligations of the State of Illinois

The Township reserves the right to accept or reject any form of the above-named securities. The amount of collateral provided will not be less than 110% of the fair market value of the net amount of public funds secured. The ratio of fair market value of collateral to the amount of funds secured will be reviewed quarterly, and additional collateral will be requested when the ratio declines below the level required and collateral will be released if the market value exceeds the required level. Pledged collateral will be held in safekeeping, by an independent third-party depository designated by the Township and evidenced by a safekeeping agreement. Collateral agreements will preclude the release of the pledged assets without an authorized signature from Maine Township. The Township realizes that there is a cost factor involved with collateralization and the Township will pay any reasonable and customary fees related to collateralization. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance.

For an investment, this is the risk that in the event of the failure of the counterparty, the Township will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

*Concentration Risk.* This is the risk of loss attributed to the magnitude of the Township's investment in a single issuer. The Township's investment policy requires diversification of investments to avoid unreasonable risk but has no set percentage limits. At year-end, the Township does not have any investments over 5 percent of cash and investments (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

**MAINE TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements**

**February 29, 2024**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**PROPERTY TAXES**

Property taxes for 2023 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by Cook County and are payable in two installments, on or about March 1, and August 1. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience.

**CAPITAL ASSETS**

**Governmental Activities**

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Nondepreciable Capital Assets</b>				
Land	\$ 683,000	—	—	683,000
<b>Depreciable Capital Assets</b>				
Buildings	2,885,414	—	—	2,885,414
Road and Bridges	7,549,196	—	—	7,549,196
Machinery and Equipment	2,456,508	161,375	—	2,617,883
	<u>12,891,118</u>	<u>161,375</u>	<u>—</u>	<u>13,052,493</u>
<b>Less Accumulated Depreciation</b>				
Buildings	2,327,781	72,135	—	2,399,916
Road and Bridges	3,071,492	273,750	—	3,345,242
Machinery and Equipment	1,887,950	181,020	—	2,068,970
	<u>7,287,223</u>	<u>526,905</u>	<u>—</u>	<u>7,814,128</u>
Total Net Depreciable Capital Assets	<u>5,603,895</u>	<u>(365,530)</u>	<u>—</u>	<u>5,238,365</u>
Total Net Capital Assets	<u>6,286,895</u>	<u>(365,530)</u>	<u>—</u>	<u>5,921,365</u>

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 200,968
Public Works	<u>325,937</u>
	<u>526,905</u>

**MAINE TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements**

**February 29, 2024**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**LONG-TERM DEBT**

**Long-Term Liabilities Activity**

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences	\$ 181,144	50,780	101,560	130,364	26,073
Net Pension Liability - IMRF	1,379,134	—	639,423	739,711	—
	<u>1,560,278</u>	<u>50,780</u>	<u>740,983</u>	<u>870,075</u>	<u>26,073</u>

Payments on the compensated absences and the net pension liability are made by all funds.

**Legal Debt Margin**

Chapter 50, Section 405/1 of the Illinois Compiled Statutes provides "...no county having a population of less than 500,000 and no township, school district or other municipal corporation having a population of less than 300,000 shall become indebted in any manner or for any purpose, to an amount, including existing indebtedness in the aggregate exceeding 2.875% on the value of the taxable property therein, to be ascertained by the last assessment for state and county purposes, previous to the incurring of the indebtedness or, until January 1, 1983, if greater, the sum that is produced by multiplying the governmental unit's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979."

Assessed Valuation - 2022	<u>\$ 5,787,075,523</u>
Legal Debt Limit - 2.875% of Equalized Assessed Value	166,378,421
Amount of Debt Applicable to Limit	—
Legal Debt Margin	<u>166,378,421</u>

**MAINE TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements**

**February 29, 2024**

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**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**NET POSITION CLASSIFICATIONS**

Net investment in capital assets was comprised of the following as of February 29, 2024:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 5,921,365
Less Capital Related Debt:	
None	<u>                    —</u>
Net Investment in Capital Assets	<u>                    5,921,365</u>

**FUND BALANCE CLASSIFICATIONS**

In the governmental funds financial statements, the Township considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The Township first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

*Nonspendable Fund Balance.* Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

*Restricted Fund Balance.* Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

*Committed Fund Balance.* Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Trustees; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

*Assigned Fund Balance.* Consists of amounts that are constrained by the Board of Trustees' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Trustees itself or b) a body or official to which the Board of Trustees has delegated the authority to assign amounts to be used for specific purposes. The Township's highest level of decision-making authority is the Board of Trustees, who is authorized to assign amounts to a specific purpose.

*Unassigned Fund Balance.* Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the Town Fund and deficit fund balances of other governmental funds.

**MAINE TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements**

**February 29, 2024**

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**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**FUND BALANCE CLASSIFICATIONS - Continued**

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

	Town	Special Revenue		Totals
		General Assistance	Road and Bridge	
Fund Balances				
Nonspendable				
Prepays	\$ 16,005	1,745	14,051	31,801
Restricted				
General Assistance	—	1,361,242	—	1,361,242
Road and Bridge	—	—	4,162,311	4,162,311
	—	1,361,242	4,162,311	5,523,553
Committed				
Capital Projects	140,604	—	—	140,604
Unassigned	4,605,833	—	—	4,605,833
Total Fund Balances	4,762,442	1,362,987	4,176,362	10,301,791

**NOTE 4 - OTHER INFORMATION**

**RISK MANAGEMENT**

The Township is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters; and injuries to the Township's employees. The Township has purchased insurance from private insurance companies. Risks covered included certain types of liabilities and bonds. Premiums have been displayed as expenditures/expenses in appropriate funds. There were no significant changes in insurance coverages from the prior year and settlements did not exceed insurance coverage in any of the past three fiscal years.

**CONTINGENT LIABILITIES**

**Litigation**

From time to time, the Township is party to various pending claims and legal proceedings with respect to employment, civil rights, property taxes and other matters. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Township attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Township's financial position or results of operations.

**MAINE TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements**

**February 29, 2024**

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**NOTE 4 - OTHER INFORMATION - Continued**

**CONTINGENT LIABILITIES - Continued**

**Grants**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Township expects such amounts, if any, to be immaterial.

**EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN**

The Township contributes to a defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at [www.imrf.org](http://www.imrf.org). The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

**Illinois Municipal Retirement Fund (IMRF)**

**Plan Descriptions**

*Plan Administration.* All employees (other than those covered by the Police Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

*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).

IMRF provides two tiers of pension benefits. 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.

**MAINE TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements**

**February 29, 2024**

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**NOTE 4 - OTHER INFORMATION - Continued**

**EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued**

**Illinois Municipal Retirement Fund (IMRF) - Continued**

**Plan Descriptions - Continued**

*Benefits Provided - Continued.* 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.

*Plan Membership.* As of December 31, 2023, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	52
Inactive Plan Members Entitled to but not yet Receiving Benefits	29
Active Plan Members	<u>32</u>
Total	<u>113</u>

*Contributions.* As set by statute, the Township's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended February 29, 2024, the Township's contribution was 7.09% of covered payroll.

*Net Pension Liability.* The Township's net pension liability was measured as of December 31, 2023. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

**MAINE TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements**

**February 29, 2024**

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**NOTE 4 - OTHER INFORMATION - Continued**

**EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued**

**Illinois Municipal Retirement Fund (IMRF) - Continued**

**Plan Descriptions - Continued**

*Actuarial Assumptions.* The total pension liability was determined by an actuarial valuation performed, as of December 31, 2023, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.75%
Inflation	2.25%

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

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:

**MAINE TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements**

**February 29, 2024**

**NOTE 4 - OTHER INFORMATION - Continued**

**EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued**

**Illinois Municipal Retirement Fund (IMRF) - Continued**

**Plan Descriptions - Continued**

*Actuarial Assumptions - Continued*

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	25.50%	4.90%
Domestic Equities	35.50%	6.50%
International Equities	18.00%	7.60%
Real Estate	10.50%	6.20%
Blended	9.50%	6.25% - 9.90%
Cash and Cash Equivalents	1.00%	4.00%

**Discount Rate**

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Township contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the net pension liability/(asset) of the Township calculated using the discount rate as well as what the Township's net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset) \$	2,543,890	739,711	(607,855)

MAINE TOWNSHIP, ILLINOIS

Notes to the Financial Statements

February 29, 2024

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NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2022	\$ 14,297,893	12,918,759	1,379,134
Changes for the Year:			
Service Cost	180,922	—	180,922
Interest on the Total Pension Liability	1,011,700	—	1,011,700
Difference Between Expected and Actual Experience of the Total Pension Liability	231,249	—	231,249
Changes of Assumptions	8,468	—	8,468
Contributions - Employer	—	145,084	(145,084)
Contributions - Employees	—	91,696	(91,696)
Net Investment Income	—	1,442,827	(1,442,827)
Benefit Payments, Including Refunds of Employee Contributions	(867,730)	(867,730)	—
Other (Net Transfer)	—	392,155	(392,155)
Net Changes	564,609	1,204,032	(639,423)
Balances at December 31, 2023	14,862,502	14,122,791	739,711

**MAINE TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements**

**February 29, 2024**

**NOTE 4 - OTHER INFORMATION - Continued**

**EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued**

**Illinois Municipal Retirement Fund (IMRF) - Continued**

**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

For the year ended February 29, 2024, the Township recognized pension revenue of \$311,120. At February 29, 2024, the Township reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred (Inflows) of Resources	Totals
Difference Between Expected and Actual Experience	\$ 267,419	(1,061)	266,358
Change in Assumptions	5,733	(973)	4,760
Net Difference Between Projected and Actual	686,620	—	686,620
Total Expense to be Recognized in Future Periods	959,772	(2,034)	957,738
Contributions Made Subsequent to the Measurement Date	23,327	—	23,327
Total Deferred Amounts Related to IMRF	983,099	(2,034)	981,065

\$23,327 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended February 28, 2025. 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:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2025	\$ 235,782
2026	314,549
2027	510,380
2028	(102,973)
2029	—
Thereafter	—
Totals	957,738

**MAINE TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements**

**February 29, 2024**

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**NOTE 4 - OTHER INFORMATION - Continued**

**OTHER POST-EMPLOYMENT BENEFITS**

The Township has evaluated its potential other post-employment benefits liability. Former employees who choose to retain their rights to health insurance through the Township are required to pay 100% of the current premium. Based upon a review of census data and plan provisions, as well as minimal utilization rates, it has been determined that any liability is immaterial to the financial statements in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*. Additionally, the Township provides no explicit benefit. Therefore, the Township has not recorded a liability as of February 29, 2024.

## **REQUIRED SUPPLEMENTARY INFORMATION**

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule Employer Contributions  
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset)  
Illinois Municipal Retirement Fund
- Budgetary Comparison Schedule  
Town Fund  
General Assistance - Special Revenue Fund  
Road and Bridge - Special Revenue Fund

Notes to the Required Supplementary Information

Budgetary Information - Budgets are adopted on a basis consistent with generally accepted accounting principles.

**MAINE TOWNSHIP, ILLINOIS**

**Illinois Municipal Retirement Fund  
Schedule of Employer Contributions  
February 29, 2024**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 298,539	\$ 298,539	\$ —	\$ 2,335,989	12.78%
2017	312,222	312,222	—	2,456,508	12.71%
2018	285,331	285,331	—	2,371,831	12.03%
2019	293,725	293,725	—	2,371,831	12.38%
2020	233,089	240,026	6,937	2,176,781	11.03%
2021	275,808	275,808	—	2,040,001	13.52%
2022	232,657	243,696	11,039	1,976,747	12.33%
2023	177,882	177,882	—	2,027,293	8.77%
2024	146,525	146,525	—	2,066,907	7.09%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	20 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.75% to 13.75%, Including Inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

**MAINE TOWNSHIP, ILLINOIS**

**Illinois Municipal Retirement Fund**

**Schedule of Changes in the Employer's Net Pension Liability/(Asset)**

**February 29, 2024**

	12/31/2015	12/31/2016
Total Pension Liability		
Service Cost	\$ 259,821	259,647
Interest	776,673	812,876
Differences Between Expected and Actual Experience	(71,135)	361,825
Change of Assumptions	13,759	(44,964)
Benefit Payments, Including Refunds of Member Contributions	(461,781)	(499,201)
Net Change in Total Pension Liability	517,337	890,183
Total Pension Liability - Beginning	10,484,310	11,001,647
Total Pension Liability - Ending	11,001,647	11,891,830
Plan Fiduciary Net Position		
Contributions - Employer	\$ 298,539	312,222
Contributions - Members	106,991	110,543
Net Investment Income	45,001	616,931
Benefit Payments, Including Refunds of Member Contributions	(461,781)	(499,201)
Other (Net Transfer)	52,325	96,032
Net Change in Plan Fiduciary Net Position	41,075	636,527
Plan Net Position - Beginning	9,028,248	9,069,323
Plan Net Position - Ending	9,069,323	9,705,850
Employer's Net Pension Liability/(Asset)	\$ 1,932,324	2,185,980
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.44%	81.62%
Covered Payroll	\$ 2,335,989	2,456,508
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	82.72%	88.99%

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

*Changes of Assumptions.* Changes in assumptions related to the discount rate were made in 2014 through 2018 and 2020. Changes in assumptions related to the demographics were made in 2014 and 2017.

12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023
261,283	229,828	232,814	216,196	186,584	180,670	180,922
881,035	871,605	923,737	939,722	940,082	969,026	1,011,700
(268,559)	328,709	(163,660)	(194,841)	74,397	291,449	231,249
(397,683)	380,390	—	(178,593)	—	—	8,468
(550,673)	(621,502)	(762,931)	(765,266)	(760,163)	(837,593)	(867,730)
(74,597)	1,189,030	229,960	17,218	440,900	603,552	564,609
11,891,830	11,817,233	13,006,263	13,236,223	13,253,441	13,694,341	14,297,893
11,817,233	13,006,263	13,236,223	13,253,441	13,694,341	14,297,893	14,862,502
285,331	293,725	240,026	275,808	261,984	184,029	145,084
106,733	105,184	102,324	91,800	92,070	91,304	91,696
1,690,543	(591,934)	1,935,466	1,756,531	2,312,341	(1,936,382)	1,442,827
(550,673)	(621,502)	(762,931)	(765,266)	(760,163)	(837,593)	(867,730)
(297,166)	200,900	220,413	100,542	(130,023)	119,488	392,155
1,234,768	(613,627)	1,735,298	1,459,415	1,776,209	(2,379,154)	1,204,032
9,705,850	10,940,618	10,326,991	12,062,289	13,521,704	15,297,913	12,918,759
10,940,618	10,326,991	12,062,289	13,521,704	15,297,913	12,918,759	14,122,791
876,615	2,679,272	1,173,934	(268,263)	(1,603,572)	1,379,134	739,711
92.58%	79.40%	91.13%	102.02%	111.71%	90.35%	95.02%
2,371,831	2,327,460	2,176,781	2,040,001	1,986,508	2,028,984	2,037,687
36.96%	115.12%	53.93%	(13.15%)	(80.72%)	67.97%	36.30%

**MAINE TOWNSHIP, ILLINOIS**

**Town Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**

**For the Fiscal Year Ended February 29, 2024**

**(With Comparative Actual Amounts for the Fiscal Year Ended February 28, 2023)**

	2024			Over (Under) Budget	2023 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
<b>Taxes</b>					
Property Tax	\$ 3,500,000	3,500,000	4,105,170	605,170	3,438,290
<b>Intergovernmental</b>					
Replacement Tax	200,000	200,000	216,080	16,080	291,658
Grants	—	—	—	—	20,329
Food Pantry Cash Donations	60,000	60,000	29,987	(30,013)	116,448
<b>Charges for Services</b>					
MaineStay Fees	30,000	30,000	58,810	28,810	33,073
Passport Fees	60,000	60,000	48,780	(11,220)	51,037
Mainstreamers Senior Services	—	—	404,995	404,995	393,907
Postage Fees	2,000	2,000	5,030	3,030	1,755
Transportation Fees	200	200	225	25	98
Yard Stickers and Rebates	13,000	13,000	18,179	5,179	5,108
Interest	3,000	3,000	30,664	27,664	6,753
Miscellaneous	26,000	26,000	80,859	54,859	32,457
<b>Total Revenues</b>	<b>3,894,200</b>	<b>3,894,200</b>	<b>4,998,779</b>	<b>1,104,579</b>	<b>4,390,913</b>
<b>Expenditures</b>					
General Government	2,576,898	2,576,898	2,347,059	(229,839)	2,201,743
Community Services	1,518,982	1,518,982	1,826,597	307,615	1,732,061
Capital Outlay	157,500	157,500	8,695	(148,805)	12,642
<b>Total Expenditures</b>	<b>4,253,380</b>	<b>4,253,380</b>	<b>4,182,351</b>	<b>(71,029)</b>	<b>3,946,446</b>
<b>Excess (Deficiency) of Revenues</b>					
Over (Under) Expenditures	(359,180)	(359,180)	816,428	1,175,608	444,467
<b>Other Financing Sources</b>					
Disposal of Capital Assets	—	—	26,172	26,172	—
<b>Net Change in Fund Balance</b>	<b>(359,180)</b>	<b>(359,180)</b>	<b>842,600</b>	<b>1,201,780</b>	<b>444,467</b>
Fund Balance - Beginning			3,919,842		3,475,375
Fund Balance - Ending			4,762,442		3,919,842

**MAINE TOWNSHIP, ILLINOIS**

**General Assistance - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**

**For the Fiscal Year Ended February 29, 2024**

**(With Comparative Actual Amounts for the Fiscal Year Ended February 28, 2023)**

	2024				2023 Actual
	Original Budget	Final Budget	Actual	Over (Under) Budget	
<b>Revenues</b>					
Taxes					
Property Taxes	\$ 500,000	500,000	836,441	336,441	642,979
Intergovernmental					
Energy Assistance	18,000	18,000	28,192	10,192	19,792
Charges for Services					
Social Security Reimbursement	12,000	12,000	10,961	(1,039)	9,386
Interest	700	700	3,172	2,472	501
Miscellaneous	—	—	—	—	4,381
Total Revenues	<u>530,700</u>	<u>530,700</u>	<u>878,766</u>	<u>348,066</u>	<u>677,039</u>
<b>Expenditures</b>					
General Government					
General Government	590,006	590,006	345,689	(244,317)	419,008
Community Services					
Community Services	192,505	192,505	127,923	(64,582)	193,297
Total Expenditures	<u>782,511</u>	<u>782,511</u>	<u>473,612</u>	<u>(308,899)</u>	<u>612,305</u>
Net Change in Fund Balance	<u>(251,811)</u>	<u>(251,811)</u>	405,154	<u>656,965</u>	64,734
Fund Balance - Beginning			<u>957,833</u>		<u>893,099</u>
Fund Balance - Ending			<u>1,362,987</u>		<u>957,833</u>

**MAINE TOWNSHIP, ILLINOIS**

**Road and Bridge - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**

**For the Fiscal Year Ended February 29, 2024**

**(With Comparative Actual Amounts for the Fiscal Year Ended February 28, 2023)**

	2024			Over (Under) Budget	2023 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
<b>Taxes</b>					
Property Tax	\$ 2,188,885	\$ 2,188,885	2,369,627	180,742	2,125,595
<b>Intergovernmental</b>					
Replacement Tax	161,205	161,205	216,088	54,883	291,669
<b>Charges for Services</b>					
Permit Fees and Code Violations	18,435	18,435	7,080	(11,355)	18,435
Interest	2,049	2,049	25,488	23,439	2,554
Miscellaneous	—	—	19,370	19,370	30,408
<b>Total Revenues</b>	<b>2,370,574</b>	<b>2,370,574</b>	<b>2,637,653</b>	<b>267,079</b>	<b>2,468,661</b>
<b>Expenditures</b>					
General Government	744,744	744,744	494,731	(250,013)	463,088
Public Works	1,073,341	1,073,341	873,726	(199,615)	728,584
Capital Outlay	1,145,644	1,145,644	1,201,710	56,066	1,061,164
<b>Total Expenditures</b>	<b>2,963,729</b>	<b>2,963,729</b>	<b>2,570,167</b>	<b>(393,562)</b>	<b>2,252,836</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>					
	(593,155)	(593,155)	67,486	660,641	215,825
<b>Other Financing Sources</b>					
Disposal of Capital Assets	—	—	68,715	68,715	—
<b>Net Change in Fund Balance</b>	<b>(593,155)</b>	<b>(593,155)</b>	<b>136,201</b>	<b>729,356</b>	<b>215,825</b>
Fund Balance - Beginning			4,040,161		3,824,336
Fund Balance - Ending			4,176,362		4,040,161

## **OTHER SUPPLEMENTARY INFORMATION**

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Schedules of Expenditures - Major Governmental Funds

## **INDIVIDUAL FUND DESCRIPTIONS**

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### **TOWN FUND**

The Town Fund is used to account for all financial resources except those required to be accounted for in another fund.

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### **SPECIAL REVENUE FUNDS**

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital projects funds) that are legally restricted to expenditure for specified purposes.

#### **General Assistance Fund**

The General Assistance Fund is used to account for community services such as senior and disabled services, individual and family counseling, and other general assistance.

#### **Road and Bridge Fund**

The Road and Bridge Fund is used to account for the maintenance of roads within the Township.

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**MAINE TOWNSHIP, ILLINOIS**

**Town Fund**

**Schedule of Expenditures - Budget and Actual**

**For the Fiscal Year Ended February 29, 2024**

**(With Comparative Actual Amounts for the Fiscal Year Ended February 28, 2023)**

	2024			Over (Under) Budget	2023 Actual
	Original Budget	Final Budget	Actual		
<b>General Government</b>					
<b>Administration</b>					
<b>Personnel</b>					
Salaries	\$ 762,050	762,050	778,206	16,156	724,938
Unemployment Insurance	1	1	—	(1)	—
Social Security	59,000	59,000	58,361	(639)	53,505
Municipal Retirement	43,000	43,000	36,255	(6,745)	42,002
Health Insurance	315,000	315,000	265,216	(49,784)	249,985
Dental Insurance	6,500	6,500	4,912	(1,588)	5,170
Life Insurance	1,300	1,300	1,196	(104)	1,144
Tuition Reimbursement	1	1	—	(1)	—
	<u>1,186,852</u>	<u>1,186,852</u>	<u>1,144,146</u>	<u>(42,706)</u>	<u>1,076,744</u>
<b>Contractual Services</b>					
Bookkeeping, Accounting and Audit	79,000	79,000	64,624	(14,376)	66,143
Building Maintenance	27,000	27,000	21,474	(5,526)	28,547
Community Information Support	40,000	40,000	35,000	(5,000)	36,200
Conferences	2,000	2,000	1,262	(738)	474
Dues and Subscriptions	4,000	4,000	7,789	3,789	2,007
Web Site and Hosting	17,000	17,000	11,890	(5,110)	16,095
Equipment Leasing and Maintenance	16,000	16,000	14,386	(1,614)	13,629
Computer Technology Support	5,000	5,000	6,971	1,971	6,874
Print Management	2,000	2,000	1,336	(664)	1,397
General Insurance	65,000	65,000	63,565	(1,435)	63,575
Legal Services	50,000	50,000	32,819	(17,181)	25,256
Travel Expenditures	1,500	1,500	2,502	1,002	745
Police Protection	50,400	50,400	49,900	(500)	54,000
Postage	50,000	50,000	47,952	(2,048)	40,970
Printing and Publishing	56,100	56,100	51,649	(4,451)	51,519
Special Programs	1,000	1,000	10,438	9,438	5,188
Staff Training	1,000	1,000	566	(434)	454
Telecommunications	38,000	38,000	35,441	(2,559)	32,240
Transportation	5,000	5,000	635	(4,365)	80
Utilities	30,000	30,000	25,121	(4,879)	27,689
Contingencies	50,000	50,000	—	(50,000)	—
	<u>590,000</u>	<u>590,000</u>	<u>485,320</u>	<u>(104,680)</u>	<u>473,082</u>

**MAINE TOWNSHIP, ILLINOIS**

**Town Fund**

**Schedule of Expenditures - Budget and Actual - Continued**

**For the Fiscal Year Ended February 29, 2024**

**(With Comparative Actual Amounts for the Fiscal Year Ended February 28, 2023)**

	2024			Over (Under) Budget	2023 Actual
	Original Budget	Final Budget	Actual		
General Government - Continued					
Administration - Continued					
Commodities					
Miscellaneous	\$ 300	300	1,978	1,678	26
Office Supplies	21,300	21,300	10,317	(10,983)	12,613
Operating Supplies	10,000	10,000	13,161	3,161	10,234
	<u>31,600</u>	<u>31,600</u>	<u>25,456</u>	<u>(6,144)</u>	<u>22,873</u>
Other Expenditures					
Cleanup Project	12,000	12,000	5,751	(6,249)	10,894
Code Enforcement Expenditures	500	500	477	(23)	30
Food Pantry	60,000	60,000	31,202	(28,798)	17,522
Neighborhood Watch	3,500	3,500	3,682	182	2,367
Plan Commission	1	1	—	(1)	—
Vehicle Expenditures	2,800	2,800	3,804	1,004	1,704
	<u>78,801</u>	<u>78,801</u>	<u>44,916</u>	<u>(33,885)</u>	<u>32,517</u>
Total Administration	<u>1,887,253</u>	<u>1,887,253</u>	<u>1,699,838</u>	<u>(187,415)</u>	<u>1,605,216</u>
Assessor					
Personnel					
Salaries	234,026	234,026	233,898	(128)	223,527
Social Security	17,903	17,903	16,626	(1,277)	16,007
Municipal Retirement	13,870	13,870	13,298	(572)	16,228
Health Insurance	115,920	115,920	112,135	(3,785)	108,205
Dental Insurance	3,000	3,000	1,462	(1,538)	1,478
Life Insurance	300	300	225	(75)	213
	<u>385,019</u>	<u>385,019</u>	<u>377,644</u>	<u>(7,375)</u>	<u>365,658</u>
Contractual Services					
Conferences	1,100	1,100	1,965	865	380
Cook County Assessor Tie-In	1,025	1,025	1,025	—	1,025
Dues and Subscriptions	500	500	935	435	551
Equipment Leasing and Maintenance	1	1	(500)	(501)	—
Travel Expenditures	1,800	1,800	1,829	29	484

MAINE TOWNSHIP, ILLINOIS

Town Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended February 29, 2024

(With Comparative Actual Amounts for the Fiscal Year Ended February 28, 2023)

	2024			Over (Under) Budget	2023 Actual
	Original Budget	Final Budget	Actual		
General Government - Continued					
Assessor - Continued					
Contractual Services - Continued					
Postage	\$ 1,200	1,200	1,133	(67)	1,873
Printing and Publishing	1,000	1,000	—	(1,000)	422
Sidwell Maps	700	700	—	(700)	440
Staff Training	150	150	—	(150)	144
	<u>7,476</u>	<u>7,476</u>	<u>6,387</u>	<u>(1,089)</u>	<u>5,319</u>
Commodities					
Miscellaneous	1,200	1,200	434	(766)	311
Office Supplies	3,500	3,500	4,010	510	2,003
	<u>4,700</u>	<u>4,700</u>	<u>4,444</u>	<u>(256)</u>	<u>2,314</u>
Total Assessor	<u>397,195</u>	<u>397,195</u>	<u>388,475</u>	<u>(8,720)</u>	<u>373,291</u>
Clerk's Office					
Personnel					
Salaries	131,250	131,250	118,905	(12,345)	112,163
Social Security	10,500	10,500	8,753	(1,747)	8,270
Municipal Retirement	9,300	9,300	6,769	(2,531)	9,598
Health Insurance	78,750	78,750	60,153	(18,597)	56,860
Dental Insurance	1,000	1,000	830	(170)	858
Life Insurance	150	150	150	—	142
	<u>230,950</u>	<u>230,950</u>	<u>195,560</u>	<u>(35,390)</u>	<u>187,891</u>
Contractual Services					
Conferences	500	500	—	(500)	25
Dues and Subscriptions	400	400	374	(26)	323
Print Management	1,700	1,700	1,519	(181)	1,405
Travel Expenditures	1,000	1,000	695	(305)	102
Honor Flight	1,000	1,000	1,000	—	1,000
Postage	8,000	8,000	9,223	1,223	7,849
Printing and Publishing	300	300	97	(203)	103

**MAINE TOWNSHIP, ILLINOIS**

**Town Fund**

**Schedule of Expenditures - Budget and Actual - Continued**

**For the Fiscal Year Ended February 29, 2024**

**(With Comparative Actual Amounts for the Fiscal Year Ended February 28, 2023)**

	2024			Over (Under) Budget	2023 Actual
	Original Budget	Final Budget	Actual		
General Government - Continued					
Clerk's Office - Continued					
Contractual Services - Continued					
Computer Tech Support	\$ 4,400	4,400	4,315	(85)	4,315
Staff Training	100	100	156	56	25
	<u>17,400</u>	<u>17,400</u>	<u>17,379</u>	<u>(21)</u>	<u>15,147</u>
Commodities					
Miscellaneous	100	100	22,992	22,892	57
Office Supplies	1,500	1,500	1,438	(62)	953
	<u>1,600</u>	<u>1,600</u>	<u>24,430</u>	<u>22,830</u>	<u>1,010</u>
Other Expenditures					
Hunting and Fishing	—	—	886	886	706
	<u>—</u>	<u>—</u>	<u>886</u>	<u>886</u>	<u>706</u>
Total Clerk's Office	<u>249,950</u>	<u>249,950</u>	<u>238,255</u>	<u>(11,695)</u>	<u>204,754</u>
Office of Emergency Management					
Personnel					
Salaries	20,000	20,000	11,530	(8,470)	6,114
Social Security	1,600	1,600	901	(699)	468
Uniforms	200	200	—	(200)	673
	<u>21,800</u>	<u>21,800</u>	<u>12,431</u>	<u>(9,369)</u>	<u>7,255</u>
Contractual Services					
Conferences	100	100	—	(100)	—
Dues and Subscriptions	400	400	—	(400)	305
Utilities	4,000	4,000	3,371	(629)	4,902
Special Programs	100	100	—	(100)	—
Telecommunications	1,000	1,000	645	(355)	1,421
Staff Training	1,200	1,200	1,034	(166)	265
	<u>6,800</u>	<u>6,800</u>	<u>5,050</u>	<u>(1,750)</u>	<u>6,893</u>

**MAINE TOWNSHIP, ILLINOIS**

**Town Fund**

**Schedule of Expenditures - Budget and Actual - Continued**

**For the Fiscal Year Ended February 29, 2024**

**(With Comparative Actual Amounts for the Fiscal Year Ended February 28, 2023)**

	2024			Over (Under) Budget	2023 Actual
	Original Budget	Final Budget	Actual		
General Government - Continued					
Office of Emergency Management - Continued					
Commodities					
Office Supplies	\$ 100	100	13	(87)	—
Operating Supplies	10,000	10,000	126	(9,874)	90
Disaster Operating Supplies	500	500	17	(483)	2,916
	<u>10,600</u>	<u>10,600</u>	<u>156</u>	<u>(10,444)</u>	<u>3,006</u>
Other Expenditures					
Volunteer Insurance	800	800	691	(109)	666
Vehicle Expenditures	2,500	2,500	2,163	(337)	662
	<u>3,300</u>	<u>3,300</u>	<u>2,854</u>	<u>(446)</u>	<u>1,328</u>
 Total Office of Emergency Management	 <u>42,500</u>	 <u>42,500</u>	 <u>20,491</u>	 <u>(22,009)</u>	 <u>18,482</u>
 Total General Government	 <u>2,576,898</u>	 <u>2,576,898</u>	 <u>2,347,059</u>	 <u>(229,839)</u>	 <u>2,201,743</u>
Community Services					
MaineStay Youth and Family Services					
Personnel					
Salaries	330,750	330,750	330,173	(577)	279,391
Social Security	26,000	26,000	24,671	(1,329)	20,767
Municipal Retirement	23,000	23,000	22,316	(684)	22,276
Health Insurance	140,700	140,700	75,482	(65,218)	76,318
Dental Insurance	1,700	1,700	1,124	(576)	1,106
Life Insurance	350	350	376	26	291
	<u>522,500</u>	<u>522,500</u>	<u>454,142</u>	<u>(68,358)</u>	<u>400,149</u>
Contractual Services					
Community Education	50	50	47	(3)	—
Summer Youth Camp	12,000	12,000	13,316	1,316	10,623
Garage Sale	500	500	880	380	752
Conferences	250	250	339	89	42
Dues and Subscriptions	3,700	3,700	4,548	848	3,515
Print Management	1,700	1,700	1,519	(181)	1,405

**MAINE TOWNSHIP, ILLINOIS**

**Town Fund**

**Schedule of Expenditures - Budget and Actual - Continued**

**For the Fiscal Year Ended February 29, 2024**

**(With Comparative Actual Amounts for the Fiscal Year Ended February 28, 2023)**

	2024			Over (Under) Budget	2023 Actual
	Original Budget	Final Budget	Actual		
<b>Community Services - Continued</b>					
<b>MaineStay Youth and Family Services - Continued</b>					
<b>Contractual Services - Continued</b>					
General Insurance	\$ 1,000	1,000	968	(32)	1,032
Travel Expenditures	500	500	509	9	335
Postage	100	100	78	(22)	100
Printing and Publishing	300	300	177	(123)	1,012
Special Programs	13,000	13,000	14,232	1,232	7,373
Computer Tech Support	4,500	4,500	4,315	(185)	4,315
Staff Training	1,100	1,100	1,289	189	1,112
	<u>38,700</u>	<u>38,700</u>	<u>42,217</u>	<u>3,517</u>	<u>31,616</u>
<b>Commodities</b>					
Manuals and Books	250	250	267	17	176
Miscellaneous	50	50	—	(50)	25
Office Supplies	2,800	2,800	2,655	(145)	3,708
	<u>3,100</u>	<u>3,100</u>	<u>2,922</u>	<u>(178)</u>	<u>3,909</u>
<b>Other Expenditures</b>					
Youth Recreation Fund	3,000	3,000	2,400	(600)	1,650
	<u>3,000</u>	<u>3,000</u>	<u>2,400</u>	<u>(600)</u>	<u>1,650</u>
<b>Total MaineStay Youth and Family</b>	<u>567,300</u>	<u>567,300</u>	<u>501,681</u>	<u>(65,619)</u>	<u>437,324</u>
<b>Mainstreamers Senior Services</b>					
<b>Personnel</b>					
Salaries	287,700	287,700	281,509	(6,191)	270,058
Social Security	22,500	22,500	21,029	(1,471)	20,178
Municipal Retirement	20,000	20,000	19,220	(780)	23,721
Health Insurance	105,000	105,000	90,812	(14,188)	89,688
Dental Insurance	1,500	1,500	1,237	(263)	1,297
Life Insurance	350	350	301	(49)	297
	<u>437,050</u>	<u>437,050</u>	<u>414,108</u>	<u>(22,942)</u>	<u>405,239</u>
<b>Contractual Services</b>					
Conferences	400	400	200	(200)	242
Dues and Subscriptions	400	400	425	25	75

**MAINE TOWNSHIP, ILLINOIS**

**Town Fund**

**Schedule of Expenditures - Budget and Actual - Continued**

**For the Fiscal Year Ended February 29, 2024**

**(With Comparative Actual Amounts for the Fiscal Year Ended February 28, 2023)**

	2024			Over (Under) Budget	2023 Actual
	Original Budget	Final Budget	Actual		
Community Services - Continued					
Mainstreamers Senior Services - Continued					
Contractual Services - Continued					
Travel Expenditures	\$ 100	100	214	114	—
Postage	1	1	—	(1)	7,386
Printing and Publishing	1	1	290	289	5,428
Special Programs	5,000	5,000	5,716	716	1,346
Computer Tech Support	4,500	4,500	4,315	(185)	4,315
Print Management	1,700	1,700	1,519	(181)	1,405
Telecommunications	30	30	29	(1)	25
	<u>12,132</u>	<u>12,132</u>	<u>12,708</u>	<u>576</u>	<u>20,222</u>
Mainstreamers Program Fees	<u>459,500</u>	<u>459,500</u>	<u>378,657</u>	<u>(80,843)</u>	<u>375,284</u>
Commodities					
Office Supplies	<u>13,000</u>	<u>13,000</u>	<u>10,828</u>	<u>(2,172)</u>	<u>1,893</u>
Total Mainstreamers Program Fees	<u>921,682</u>	<u>921,682</u>	<u>816,301</u>	<u>(105,381)</u>	<u>802,638</u>
Recovery Connections	<u>30,000</u>	<u>30,000</u>	<u>31,115</u>	<u>1,115</u>	<u>32,599</u>
Mental Health and Community Services	<u>—</u>	<u>—</u>	<u>477,500</u>	<u>477,500</u>	<u>459,500</u>
Total Community Services	<u>1,518,982</u>	<u>1,518,982</u>	<u>1,826,597</u>	<u>307,615</u>	<u>1,732,061</u>
Capital Outlay					
Building	<u>7,500</u>	<u>7,500</u>	<u>1,405</u>	<u>(6,095)</u>	<u>4,602</u>
Capital Fund	<u>150,000</u>	<u>150,000</u>	<u>7,290</u>	<u>(142,710)</u>	<u>8,040</u>
	<u>157,500</u>	<u>157,500</u>	<u>8,695</u>	<u>(148,805)</u>	<u>12,642</u>
Total Expenditures	<u>4,253,380</u>	<u>4,253,380</u>	<u>4,182,351</u>	<u>(71,029)</u>	<u>3,946,446</u>

**MAINE TOWNSHIP, ILLINOIS**

**General Assistance - Special Revenue Fund**

**Schedule of Expenditures - Budget and Actual**

**For the Fiscal Year Ended February 29, 2024**

**(With Comparative Actual Amounts for the Fiscal Year Ended February 28, 2023)**

	2024			Over (Under) Budget	2023 Actual
	Original Budget	Final Budget	Actual		
<b>General Government</b>					
<b>Administration</b>					
<b>Personnel</b>					
Salaries	\$ 346,000	346,000	218,793	(127,207)	272,908
Tuition Reimbursement	1	1	—	(1)	—
Social Security	26,500	26,500	16,584	(9,916)	20,201
Municipal Retirement	24,500	24,500	16,192	(8,308)	23,439
Health Insurance	157,500	157,500	60,290	(97,210)	76,215
Dental Insurance	1,500	1,500	1,110	(390)	1,314
Life Insurance	350	350	274	(76)	314
	<u>556,351</u>	<u>556,351</u>	<u>313,243</u>	<u>(243,108)</u>	<u>394,391</u>
<b>Contractual Services</b>					
Conferences	250	250	166	(84)	—
Accounting Services	7,000	7,000	8,919	1,919	6,082
Dues and Subscriptions	1	1	—	(1)	—
Print Management	1,700	1,700	1,519	(181)	1,206
General Insurance	7,000	7,000	6,957	(43)	6,955
Hearing Officer	1	1	—	(1)	—
Legal Services	1	1	—	(1)	—
Travel Expenditures	500	500	—	(500)	—
Postage	2,600	2,600	2,504	(96)	2,590
Printing and Publishing	250	250	426	176	112
Computer Tech Support	4,400	4,400	4,315	(85)	4,315
Computer Software Development	2,350	2,350	2,625	275	2,350
Contingencies	5,000	5,000	—	(5,000)	—
Staff Training	100	100	1,259	1,159	—
	<u>31,153</u>	<u>31,153</u>	<u>28,690</u>	<u>(2,463)</u>	<u>23,610</u>
<b>Commodities</b>					
Miscellaneous	2	2	—	(2)	—
Office Supplies	2,500	2,500	3,756	1,256	1,007
	<u>2,502</u>	<u>2,502</u>	<u>3,756</u>	<u>1,254</u>	<u>1,007</u>
<b>Total General Government</b>	<u>590,006</u>	<u>590,006</u>	<u>345,689</u>	<u>(244,317)</u>	<u>419,008</u>

**MAINE TOWNSHIP, ILLINOIS**

**General Assistance - Special Revenue Fund  
 Schedule of Expenditures - Budget and Actual - Continued  
 For the Fiscal Year Ended February 29, 2024  
 (With Comparative Actual Amounts for the Fiscal Year Ended February 28, 2023)**

	2024			Over (Under) Budget	2023 Actual
	Original Budget	Final Budget	Actual		
Community Services					
Home Relief					
Contractual Services					
Medical Services	\$ 500	500	124	(376)	—
Ambulance and Paramedic Service	1	1	—	(1)	—
Client Utilities	8,500	8,500	5,949	(2,551)	7,449
Dental Services	1	1	—	(1)	—
Emergency Assistance Program	7,000	7,000	3,500	(3,500)	7,919
Food	55,000	55,000	31,875	(23,125)	54,600
Funeral and Burial Services	1	1	—	(1)	—
Client Health Insurance	1	1	295	294	—
Prescription Drugs	1,500	1,500	1,026	(474)	419
Personal Essentials	25,000	25,000	18,773	(6,227)	27,595
Shelter and Rent	95,000	95,000	66,381	(28,619)	95,475
	192,504	192,504	127,923	(64,581)	193,457
Commodities					
Transport and Clothing	—	—	—	—	(160)
Transient	1	1	—	(1)	—
	1	1	—	(1)	(160)
Total Home Relief	192,505	192,505	127,923	(64,582)	193,297
Total Community Services	192,505	192,505	127,923	(64,582)	193,297
Total Expenditures	782,511	782,511	473,612	308,899	612,305

MAINE TOWNSHIP, ILLINOIS

Road and Bridge - Special Revenue Fund

Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended February 29, 2024

(With Comparative Actual Amounts for the Fiscal Year Ended February 28, 2023)

	2024			Over (Under) Budget	2023 Actual
	Original Budget	Final Budget	Actual		
General Government					
Administration					
Personnel					
Salaries	\$ 132,200	132,200	118,855	(13,345)	73,860
Health Insurance	120,000	120,000	95,961	(24,039)	100,001
Dental Insurance	5,400	5,400	1,811	(3,589)	1,655
Life Insurance	1,000	1,000	317	(683)	403
Social Security	40,000	40,000	43,069	3,069	36,062
Workmen's Compensation	21,204	21,204	20,254	(950)	19,277
Unemployment Insurance	535	535	—	(535)	—
Early Retirement Incentive	1,000	1,000	—	(1,000)	—
Municipal Retirement	67,400	67,400	34,545	(32,855)	39,731
	<u>388,739</u>	<u>388,739</u>	<u>314,812</u>	<u>(73,927)</u>	<u>270,989</u>
Contractual Services					
Alcohol and Drug Testing	1,000	1,000	728	(272)	157
Payroll Service	8,000	8,000	6,414	(1,586)	4,733
General Insurance	44,253	44,253	36,177	(8,076)	37,176
Accounting Services	6,000	6,000	2,000	(4,000)	556
Conferences	1,000	1,000	408	(592)	—
Dues and Subscriptions	1,000	1,000	670	(330)	325
Legal Services	10,000	10,000	9,187	(813)	3,166
Travel Expenditures	500	500	250	(250)	—
Postage	500	500	343	(157)	209
Printing and Publishing	13,500	13,500	13,402	(98)	6,400
Telecommunications	7,000	7,000	5,610	(1,390)	5,342
Training	2,500	2,500	1,456	(1,044)	225
	<u>95,253</u>	<u>95,253</u>	<u>76,645</u>	<u>(18,608)</u>	<u>58,289</u>
Commodities					
Office Supplies	3,000	3,000	1,488	(1,512)	1,371

**MAINE TOWNSHIP, ILLINOIS**

**Road and Bridge - Special Revenue Fund**

**Schedule of Expenditures - Budget and Actual - Continued**

**For the Fiscal Year Ended February 29, 2024**

**(With Comparative Actual Amounts for the Fiscal Year Ended February 28, 2023)**

	2024			Over (Under) Budget	2023 Actual
	Original Budget	Final Budget	Actual		
General Government - Continued					
Administration - Continued					
Other Expenditures					
Miscellaneous Charges	\$ 5,500	5,500	4,979	(521)	1,990
Municipal Replacement Tax	252,252	252,252	96,807	(155,445)	130,449
	<u>257,752</u>	<u>257,752</u>	<u>101,786</u>	<u>(155,966)</u>	<u>132,439</u>
Total General Government	<u>744,744</u>	<u>744,744</u>	<u>494,731</u>	<u>(250,013)</u>	<u>463,088</u>
Public Works					
Maintenance					
Personnel					
Salaries	150,000	150,000	131,421	(18,579)	94,349
Uniforms	5,000	5,000	3,749	(1,251)	4,029
	<u>155,000</u>	<u>155,000</u>	<u>135,170</u>	<u>(19,830)</u>	<u>98,378</u>
Contractual Services					
Building Maintenance	10,500	10,500	3,758	(6,742)	3,767
Equipment Lease and Maintenance	68,136	68,136	52,116	(16,020)	46,870
Utilities	20,000	20,000	10,780	(9,220)	12,597
Rentals	15,000	15,000	7,500	(7,500)	654
Tree Removal and Spraying	15,800	15,800	15,680	(120)	6,280
Tree Replacement Program	4,500	4,500	3,361	(1,139)	—
Landfill Charges	2,500	2,500	2,233	(267)	—
Street Lighting	70,000	70,000	46,402	(23,598)	47,649
	<u>206,436</u>	<u>206,436</u>	<u>141,830</u>	<u>(64,606)</u>	<u>117,817</u>
Commodities					
Gasoline and Oil	42,213	42,213	28,237	(13,976)	28,988
Operating Supplies and Materials	26,500	26,500	23,674	(2,826)	24,067
Supplies (Equipment)	15,192	15,192	11,478	(3,714)	5,286
Supplies for the Road	36,000	36,000	32,479	(3,521)	20,424

**MAINE TOWNSHIP, ILLINOIS**

**Road and Bridge - Special Revenue Fund**

**Schedule of Expenditures - Budget and Actual - Continued**

**For the Fiscal Year Ended February 29, 2024**

**(With Comparative Actual Amounts for the Fiscal Year Ended February 28, 2023)**

	2024			Over (Under) Budget	2023 Actual
	Original Budget	Final Budget	Actual		
Public Works - Continued					
Maintenance - Continued					
Commodities - Continued					
Supplies for Snow Removal	\$ 85,000	85,000	44,705	(40,295)	47,731
	204,905	204,905	140,573	(64,332)	126,496
Total Maintenance	566,341	566,341	417,573	(148,768)	342,691
Permanent Road					
Personnel					
Labor	400,000	400,000	318,478	(81,522)	317,114
Contractual Services					
Drainage	7,000	7,000	6,790	(210)	3,508
Engineering Services	55,000	55,000	47,503	(7,497)	50,336
Landfill Services	10,000	10,000	8,416	(1,584)	5,286
Project Expenditures	35,000	35,000	74,966	39,966	9,649
	107,000	107,000	137,675	30,675	68,779
Total Permanent Road	507,000	507,000	456,153	(50,847)	385,893
Total Public Works	1,073,341	1,073,341	873,726	(199,615)	728,584
Capital Outlay					
Building	11,144	11,144	7,801	(3,343)	4,560
Office Equipment	8,000	8,000	6,622	(1,378)	1,542
Equipment	195,000	195,000	193,679	(1,321)	162,912
Off Site Storage	41,500	41,500	22,318	(19,182)	26,906
Maintenance (Roads)	890,000	890,000	971,290	81,290	865,244
	1,145,644	1,145,644	1,201,710	56,066	1,061,164
Total Expenditures	2,963,729	2,963,729	2,570,167	(393,562)	2,252,836

**SUPPLEMENTAL SCHEDULE**

**MAINE TOWNSHIP, ILLINOIS**

**Schedule of Assessed Valuations, Tax Rates, and Tax Extensions - Last Three Tax Levy Years  
February 29, 2024**

Tax Year	2020		2021		2022	
Assessed Valuation	\$ 4,996,396,153		\$ 4,701,209,638		\$ 5,787,075,523	
	Rates	Extensions	Rates	Extensions	Rates	Extensions
Town Fund						
Corporate	0.0216	\$ 1,079,674	0.0730	\$ 3,486,688	0.0630	\$ 3,698,893
General Assistance Fund						
Corporate	—	—	0.0150	681,464	0.013	718,530
Road and Bridge Fund						
Corporate	0.0255	1,276,332	0.0280	1,318,076	0.0226	1,303,392
IMRF	0.0017	85,589	0.0018	85,589	0.0015	85,589
Social Security	0.0010	49,374	0.0011	49,374	0.0009	49,374
Liability Insurance	0.0013	66,322	0.0014	66,322	0.0011	66,322
Equipment and Building	0.0036	178,804	0.0038	178,804	0.0031	178,804
Permanent Road	0.0206	1,027,299	0.0219	1,027,299	0.0178	1,027,299
	0.0537	2,683,720	0.0580	2,725,464	0.0470	2,710,780
Totals	0.0753	3,763,394	0.1460	6,893,616	0.1230	7,128,203

The 2023 tax levy is not shown in this table because the county has not yet released

The General Assistance levy was established in 2021.



# Lauterbach & Amen, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Dear Dayna, Board & Team ~

We just wanted to thank you all for continuing with our audit services. We look forward to our continued partnership with the Township!

Cordially,  
Lauterbach & Amen

Ron Jamie Melissa Matt Len



## Memo

**To:** Elected Officials

**From:** Dayna Berman, Administrator

**Date:** May 28, 2024

**Re:** Timeline for Construction Projects

- 12/27/23 Board receives 3 proposals for security improvements for lobby area from Progress Builders, Overall Builders & Davies Home Services.
- 12/28/23 December board meeting- Board tours lobby area and make various additional suggestions as to how security improvements might be made. Board decides to hire architect to design modifications to be made.
- 1/19/23- Several architects are contacted regarding providing an estimate, but only one actually visits township and quotes a price. Architect Kerry Levin states he will do work for \$135,000.
- 1/30/24 January board meeting – board members decide against spending \$135,000 for architect. Board decides to seek additional quotes from contractors.
- 2/28 Board meeting- Board decides to contact Medina Home Remodeling. Administrator Berman arranges for Mr. Medina to come out to look at the existing conditions, measure the areas, and discuss the project requirements in detail. He provides 3 separate estimates for front stairwell, clerk's office & swing door by reception area.
- 3/28/24 Board approves Medina Home Remodeling to start project.
- 4/15/24 Contract is signed by Medina Home Remodeling.

- 4/22/24 Mr. Medina visits Park Ridge City Hall to acquire permit, however was told he needed architect blueprints/drawings.
- 4/23/24 Supervisor Dimond reaches out to Richard Peters, Planner with the Department of Community Preservation & Development at Park Ridge City Hall stating we are making only minor modifications to the building.
- 4/24/24 Historic Preservation Commission Issues “Certificate of Appropriateness.”
- 4/23/24 Ric Mondelli, a building inspector for the City of Park Ridge, states “What we would require is just a basic drawing of what is existing and what is proposed, with a short explanation of the work being performed.”
- Supervisor Dimond creates a basic drawing on existing blue prints of improvements to be made and sends it with Medina’s drawings and a short explanation of the work being performed to Park Ridge Building Dept.
- Building Department again refuses to issue building permit, stating that an architect’s drawing is necessary.
- 5/1/24 Administrator Berman contacts Steven Steffens, Building Administrator from the City of Park Ridge to view construction projects; recommends 4 architects to contact.
- 5/6/24 Administrator Berman reaches out and leaves message with 3 architects; Mr. Anthony Sergen from Spoke Architecture returns my call and expresses interest.
- 5/10/24 Administrator Berman meets with Mr. Sergen and provides him with some original building blueprints as well as the building floor plan. He takes pictures and measurements of projects.
- 5/20/24 Receive proposal for architecture drawings from Mr. Sergen (I have placed in board packet).

## Karen J. Dimond

---

**From:** Dayna Berman  
**Sent:** Thursday, May 2, 2024 1:24 PM  
**To:** Karen J. Dimond  
**Cc:** john medina  
**Subject:** FW: 1700 Ballard Door Installations Project

Karen and John,

Please see comments below from Steven Steffens, Building Official at the City of Park Ridge.

Dayna Berman  
Administrator  
Maine Township  
1700 Ballard, Rd.  
Park Ridge, IL 60068  
847-297-2510

"Notice of Confidentiality to recipient of this Electronic Message: This Electronic Message contains confidential information of Maine Township and/or its clients. It is intended only for the person(s) named, and the information in such Electronic Message shall only be used by the person(s) named for the purpose intended and for no other purpose. Any use, distribution, copying or disclosure by any other persons or by the person(s) named but for purposes other than the intended purpose, is prohibited. If you have received this communication in error, please notify us by phone at 847-297-2510 and then destroy original Electronic Message."

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**From:** Steffens, Steven <ssteffens@parkridge.us>  
**Sent:** Thursday, May 2, 2024 12:13 PM  
**To:** Dayna Berman <dberman@mainetown.com>  
**Cc:** Awsumb, Drew <dawsumb@parkridge.us>; Mondelli, Ric <rmondelli@parkridge.us>  
**Subject:** 1700 Ballard Door Installations Project

Good morning Dayna,

Per our walkthrough yesterday, here are my thoughts on the subject project:

### GENERAL COMMENTS:

1. As the project involves installation of doors located in the paths of egress travel and this is a public building, a small set of architectural drawings stamped by a licensed design professional (LDP, architect or structural engineer) is required. I understand the Township is having difficulty locating architects so, although not recommendations, I am providing you the contact information for four architects who have done similar commercial design work in the City of Park Ridge recently:

John Mackin, (847) 989-6250, [MA4950@COMCAST.NET](mailto:MA4950@COMCAST.NET)

Spoke Architecture/Anthony Sergen, (312) 671-8669, [anthony@spokearchitecture.com](mailto:anthony@spokearchitecture.com)

A&A Design Group, Ken F. Brandeis, 224-247-0555 [KBRANDEIS@AOL.COM](mailto:KBRANDEIS@AOL.COM)

## PROPOSED DOOR AT TOP LANDING OF STAIR NEAR FRONT DOOR

1. **Note that the existing overhead coiling grill should not be utilized in the closed position as it creates a non-compliant barrier to occupant's egress from the basement in the event of an emergency. This is a serious life-safety issue so please comply with this directive.**
2. A fire rating does not appear to be required for the proposed door as there is currently no existing rated assembly present. To be confirmed by the LDP of your choosing.
3. The proposed door will need to swing out (in the direction of egress travel) as it is located in an exit passageway serving an occupant load of more than 49 people.
4. A landing is required at the top of the stair and must be a minimum of 44 inches in length in the direction of egress travel.
5. Emergency lighting may be required in the stairway with the introduction of the proposed door assembly. To be confirmed by the LDP of your choosing.
6. An exit sign/light is not required at the proposed door location as the proposed door will open directly to the exterior exit. As discussed, the Township may want to consider a "sidelite" adjacent to the proposed door similar to existing adjacent door assemblies in the entry.
7. Although not a code requirement, the Township should consider installing a door assembly and head frame that blends with the existing building's design aesthetic and existing adjacent construction detailing. In other words, the new installations should appear as if they were part of the original build, not added later.

## PROPOSED DOOR AT "BACK OF HOUSE" / RECEPTION / BATHROOMS

1. Proposed door can swing in (towards "back of house") to avoid conflicts with Men's room door if occupant load of "back of house" is less than 50 people. To be confirmed by the LDP of your choosing.
2. An exit sign/light is not required at the proposed door location as the existing exit signs will still be clearly visible after the door is installed.
3. No issues with proposed partial height wall installation between columns.

Please feel free to contact me with any comments or questions regarding this report.

Thank you and nice to meet you all.

**STEVEN STEFFENS, ALA, LEED BD+C**

Building Official | Community Preservation & Development

**Phone:** 847.318.5322 **Email:** [ssteffens@parkridge.us](mailto:ssteffens@parkridge.us)

505 Butler Pl, Park Ridge, IL 60068



Please note: The City of Park Ridge Building Division is in the final stage of the adoption process of the 2021 ICC International Codes. Formal adoption of the Codes will occur April 4, 2024.

Please be advised that the 2021 International Energy Conservation Code (IECC) was enacted by the State of Illinois and applies to all permits submitted after 1/1/2024. More information can be found [here](#).

E-MAIL CONFIDENTIALITY NOTICE: Illinois has a Freedom of Information Act pertaining to public records. Written communications (including email) are considered public records which would be available to the public and media upon request. Your email communication is therefore subject to public disclosure. If the reader of this message is not the intended recipient, or the employee or agent responsible for delivering this message to the intended recipient, you are hereby notified that any dissemination, distribution, forwarding, or copying of this communication is strictly prohibited. If received in error, please notify the sender immediately by reply e-mail and delete the original message, including attachments. Please consider the environment before printing this e-mail.

## Karen J. Dimond

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**From:** Dayna Berman  
**Sent:** Thursday, June 20, 2024 4:35 PM  
**To:** Karen J. Dimond  
**Subject:** Steve Steffans

Karen,

Just to refresh our memories. When I emailed Steve Steffans shortly after the last board meeting, he stated "I did a walk-thru and commented to you as a "high-level" observation for the Township's use to get the process started. Your architect should be able to respond to any in-depth questions that may come up regarding the project. That is the typical process for other public agencies (such as Park District or the Library)."

When I asked him exactly WHY drawings are needed, he stated "**As per my original email report's General Comments, the drawings are required due to the doors are proposed to be installed in a path of egress travel in a public building. With that proposed installation comes many code-related requirements that require a licensed design professional's knowledge to design accordingly.**"

He sent a list of adopted codes (effective as of 4/4/2024) with a link to the webpage below:

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The City has adopted by reference the following building codes:

**International Building Code (IBC), 2021 edition.** Published by the International Code Council, Inc. Chapter 11 is deleted; see Illinois Accessibility Code. Also see Municipal Code Article 15, Chapter 2 for local amendments.

**International Residential Code (IRC), 2021 edition.** Published by the International Code Council, Inc. Also see Municipal Code Article 15, Chapter 3 for local amendments.

**International Mechanical Code (IMC), 2021 edition.** Published by International Code Council, Inc. Also see Municipal Code Article 15, Chapter 4 for local amendments.

**International Energy Conservation Code (IECC), 2021 edition.** Published by International Code Council, Inc.

**International Fuel Gas Code (IFGC), 2021 edition.** Published by International Code Council.

**International Fire Code, 2021 edition.** Published by the International Code Council, Inc. Also see Municipal Code Article 7, Chapter 1 for local amendments.

**International Swimming Pool & Spa Code, 2021 edition.** Published by the International Code Council, Inc. Also see Municipal Code Article 15, Chapter 15 for local amendments.

**NFPA 101 Life Safety Code, 2021 edition.** Published by the National Fire Protection Association. Also see Municipal Code Article 7, Chapter 1 for local amendments.

**Illinois State Plumbing Code, 2014** and any future revisions or amendments. Published by the State of Illinois. Also see Municipal Code Article 15, Chapter 6 for local amendments.

**Illinois Accessibility Code (IAC), 2018 edition.** Published by the State of Illinois Capital Development and Community Accessibility, Chapter 11 of the International Building Code is deleted.

**National Electrical Code (NEC), 2023 edition.** Published by the National Fire Protection Association, Inc. Also see Municipal Code Article 15, Chapter 5 for local amendments.

*If you have any questions, please call The Department of Community Preservation & Development at (847) 333-3333.*

May 20<sup>th</sup>, 2024

Maine Township  
1700 Ballard, Rd.  
Park Ridge, IL 60068

Re: Architecture and Permit Services  
New doors and partial height wall

**1.0 AGREEMENT:** This *Agreement* is made and entered into this \_\_\_\_\_ day of May, 2024  
By Maine Township, (the “Owner”) And Spoke Architecture, (the “Architect”).

**2.0 PROJECT:** The project is for the installation of a new partial height wall and door to separate the public restrooms from the office area and to replace an existing roll down gate with a code compliant door at stair adjacent the main entrance.

**3.0 BASIC SERVICES:** The Architect agrees to perform basic services on behalf of the Owner, including usual and customary architectural design and engineering services:

**3.1 Design Services:** The Architect shall provide all required design services based upon the Owner’s program. The design services of the Architect shall include a site visit to document existing conditions at the area of work including, diagrams, sketches, and drawings to illustrate and define the aesthetics and size of the project. This phase includes code review to ensure compliance with egress/existing code and includes review of emergency lighting at the existing stair.

**3.2 Construction Documents Services:** The Architect shall prepare construction documents consisting of drawings and specifications, including plans, elevations, details, and sections, sufficient in detail to permit the project. The architect will coordinate with the Owner’s general contractor to verify new door specifications.

**3.3 Permitting –** The architect will submit the drawings and contractor documents to Park Ridge for permit.

**4.0 COMPENSATION:** The Owner agrees to compensate the Architect for the LUMP SUM FEE of Three Thousand Two Hundred Dollars, (\$3,200.00) to perform the Basic Services described in Article 3.0. Basic Services in each phase shall total the following percentages of the total LUMP SUM FEE stated above:

Phase	Amount
a. Design Service Phase.....	\$ 1,200.00
b. Construction Documents Phase.....	\$ 2,000.00

**4.1 Payment Schedule:** Payment is due upon submission of drawings to Park Ridge, IL for review. Building permit fees are paid by the Owner.

**5.0 ADDITIONAL SERVICES:** Owner requested services that are not part of the Architect’s Basic Services described in Article 3.0 above, shall be considered as Additional Services. The Owner hereby agrees to compensate the Architect for such Additional Services at the following hourly rates.

<u>5.1 Service / Billing Category</u>	<u>Billing Rate</u>
a. Principal _____	\$250.00/hour
b. Project Architect _____	\$175.00/hour
c. Project Manager _____	\$150.00/hour
d. Project Designer _____	\$100.00/hour
e. Drafting/Administration _____	\$ 90.00/hour

- 6.0 PAYMENT DUE DATE:** Payments are due and payable thirty (30) days from the date of the Architect's invoice. Amounts unpaid thirty (30) days after the date of the Architect's invoice shall bear interest at the rate of three percent per month (3%/mo). The Architect shall invoice the Owner once a month. The Owner agrees that the Architect may suspend services without liability if payment is not received within forty-five (45) days of date of the Architect's invoice.
- 7.0 JOBSITE SAFETY:** The Owner hereby agrees and acknowledges that the Architect shall not be responsible for any construction means, methods, techniques, sequences, procedures, or safety precautions utilized on the project, since these are solely the responsibility of the Contractor.
- 8.0 OWNERSHIP and COPYRIGHTS.** The Architect, and the Architect's consultants, shall be deemed the original authors and owners respectively of any materials produced under this Agreement and shall retain all common law, statutory and other reserved rights, including copyrights. The Owner acknowledges that the Architect and the Architect's consultants have prepared said materials and agrees to limit use of same to this site specific project only. The Owner is granted a conditional nonexclusive license to utilize the materials produced under this Agreement on this project on this project site only, which license is conditional upon payment in full to the Architect for all services performed or to be performed under this Agreement. The Owner's license may be revoked upon any breach of this Agreement. The Owner agrees to defend, indemnify, and hold the Architect and the Architect's consultants harmless from any causes of action, claims, losses, damages and expenses of any kind whatsoever, including reasonable attorney's fees, resulting from the unauthorized reuse of the Architect's and the Architect's consultants' materials.
- 9.0 LIMITATION OF LIABILITY.** The Owner agrees, to the fullest extent permitted by law, to limit the liability of the Architect to the Owner for any and all claims, losses, costs, expenses, or damages of any nature whatsoever, including attorney's, and expert-witness fees and costs, from any cause or causes, so that the total aggregate liability of the Architect to the Owner shall not exceed the Architect's total fee received for services rendered on this project. It is intended that this limitation apply to any and all liability or causes of action, however alleged or arising, unless otherwise specifically prohibited by law.
- 10.0 MEDIATION and LITIGATION.** Should any claim(s) arise between the Owner and Architect; the parties agree to submit such claim(s) to mediation, as a condition precedent to litigation. Mediation shall be conducted by and under the rules of the Association of Licensed Architects, unless the parties mutually agree otherwise. Should the parties fail to resolve the claim(s) through mediation, the claim(s) may then be litigated. Nothing contained in this Agreement shall prevent the Architect from filing any lien arising out of the Architect's services to comply with notice and filing deadlines prior to resolution of the claim by mediation or litigation.
- 11.0 OWNER PROVIDED INFORMATION.** The Architect shall be entitled to rely on the accuracy and completeness of any information provided to the Architect by the Owner or the Owner's consultants. The Architect shall not review said information for accuracy or completeness.
- 12.0 HAZARDOUS MATERIALS.** The Architect assumes no responsibility or liability for the discovery or removal of any hazardous substances found at the jobsite.

- 13.0 PERMITS AND APPROVALS.** The Architect shall assist the Owner in such endeavors as mutually agreed to in writing.
- 14.0 STATUTE OF LIMITATIONS PERIOD.** The Statute of Limitations period shall commence to run on the Date of Substantial Completion of the project. In no case shall the Statute of Limitations period commence to run later than the date when the Architect's services are substantially completed.
- 15.0 TERMINATION.** This Agreement may be terminated by either party upon notification to the other party via Time/Date Stamped Certified Mail. The Owner agrees to pay the Architect for all services performed and all reimbursable expenses incurred, to the date of notification of termination.
- 16.0 VENUE.** The parties agree to be subject to the jurisdiction of the County of Cook, State of *Illinois*. The laws of the State of *Illinois* shall govern the interpretation of this Agreement.

AGREED TO AND ACCEPTED BY

**ARCHITECT:**

Spoke Architecture  
659 W. Randolph St #904  
Chicago, IL 60661

By:   
Anthony Sergen

President

**OWNER:**

Maine Township  
1700 Ballard Rd  
Park Ridge, IL 60068

By:

Dayna Berman

Administrator



DATE

---

**TO:** MAINE TOWNSHIP BOARD MEMBERS

**FROM:** KAREN DIMOND, SUPERVISOR

**DATE:** JUNE 21, 2024

**RE:** WORK FROM HOME

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In your board packet, you will find a MaineStay Work from Home program to approve. It formalizes the MaineStay Work from Home pilot program and makes it permanent.

You will also find a resolution amending our personnel policy to allow for the creation and adoption of other Work from Home programs in the future. As of now, based on my conversations with the heads of the larger departments (Mainstreamers, General Assistance, Assessor' and Clerk's), I do not think any of the other Department Heads currently want to allow their staff to work at home. They seem more interested in flex-time. But that may change in the future. And I would like to make it clear that other Departments may be considered for Work from Home programs if their work can be performed remotely and their Department Head supports the idea.



## **MaineStay Work from Home Program**

Effective July 5, 2024

### **Program Definitions**

“Work from Home” wherever used in this Program means an approved arrangement whereby the employee is required to perform specific work obligations at home during the agreed work hours and days on an ongoing basis.

“Emergency Work from Home” whenever used in this Program, means a short-term schedule approved on a case-by-case basis. This arrangement is usually used when the township building is closed due to inclement weather or national, state, or local emergencies.

### **Work From Home Program Provisions**

To ensure an effective and productive Work from Home program, Maine Township establishes the following Program guidelines:

**Maine Township offers MaineStay employees, except for probationary employees, the opportunity to work from home ONE DAY a WEEK if they have the consent of their Director. This Program may be discontinued, extended, or modified at any time. Employees have no right to continue working at home if this program is discontinued and they must return to in-office work if required to do so by their Director or Administrator.**

### **Eligibility**

Employees who would like to be considered for a Work from Home arrangement must first consult with their department director and submit a Work from Home Request Form.

Work from Home is an employee privilege and not a guarantee or an entitlement. Work from Home is not to be considered a universal employee benefit and must have the complete support of the Director.

Employees that are considered for Work from Home must be able to work independently, be self-starters, demonstrate attention to work time, and be able to continually meet the productivity requirements of their position.

Employees may not “save” or “accumulate” Work from Home days. If an employee chooses not to, or is not allowed to, work from home on the one day a week he or she would normally work from home, that Work from Home day does not carry over to another week.

Work from Home is not an alternate to child or elder care. If applicable, the employee must make appropriate arrangements for dependent care.

### **Responsibility of Department Directors**

The Department Director may approve or deny a Work from Home request based on the needs of the office. A Department Director may rescind or modify a previously-granted approval of a Work from Home Request based on the needs of the office.

A Director may establish work rules to support Work from Home to ensure access, safety, and timely completion of work.

A Department Director is encouraged, if possible, to designate one day a week when all employees must to be in the office so as to facilitate communication within that Department.

### **Role/Job Duties**

The duties and responsibilities of the employee are essentially unchanged while working from home. The agreed turn-around time for work assignments are to be observed. Maine Township expects employees to observe the business goals and objectives of the township while performing assigned duties.

### **Work Period**

It is the responsibility of the employee to commit to carrying out the Work from Home agreement during the employee’s normal working hours, ensuring that the needs of clients are met as necessary.

The employee will maintain the same number of hours of work per day and per week. Consideration for any flexibility in work hours and days where feasible will depend on job responsibilities and may be granted on a case-by-case basis.

Employees will clock in and out at scheduled times as usual, have Comcast Business app on their mobile phone with “Be Anywhere” and “Push Notifications” turned on during working hours, and have remote desktop access enabled and working on their home computer

Any overtime hours for FLSA non-exempt employees must be pre-approved by the Director.

Absences from work will be reported in advance to the Director regardless of where the employee is scheduled to work that day. Recording and tracking work hours is the responsibility of the employee, regardless of where the work is performed.

### **Accessibility**

Employees are expected to make themselves accessible for contact during Work from Home as is practiced during regular office hours. Employees must be reachable via phone, network access, and email to facilitate contact by their supervisor and/or co-workers. Employees should not meet with clients in their homes.

### **Office Attendance**

Despite any pre-authorized Work from Home arrangement, if an employee is required to attend an office meeting, training or any in-person discussion, a notice will be issued, and the employee is expected to attend within the required time frame. If an employee is required to travel to the office location during a Work from Home day, the Township is not responsible to pay mileage costs.

### **Home Workspaces**

Any increases to the employee's home utility expenses are the responsibility of the employee.

### **Township Equipment/Resources**

Maine Township will usually not provide employees with computer hardware, software, electronic support or other office resources for Work from Home. Work from Home is a privilege which employees may take advantage of if they already have the necessary phone connection (hard-wired or cellular), internet service, computer or laptop, and any required software necessary for the performance of their jobs.

### **Security of Maine Township Equipment and Information**

The resources that an employee needs to do their job, such as files, must be easily transportable and/or available electronically. A Department Director may determine that physical files may not leave the office. Employees are required to secure at their home and transporting to and from their home any Township equipment and information, including files, data, or other records, in accordance with the policies and procedures of Maine Township. It is expected that employees will take all reasonable precautions to protect the property of the township. All completed and working copies of documents must be saved pursuant to the Maine Township Records Management Program so that information is available to those who may require its use from the Township on-site work location. Township-owned resources and devices may only be used for Township work purposes. Employees must take reasonable steps to protect any township property from theft, damage, or misuse.

### **Health and Safety**

Employees are expected to maintain a hazard free workspace during a Work from Home arrangement. The workspace should be quiet, free of distractions, and kept in a clean, professional and safe condition with proper ventilation. Maine Township expects employees to observe the same level of safety and security as required during regular during office hours.

### **Benefits, Leave Requests Unchanged**

An employee's salary and benefits compensation will remain the same during Work from Home. Requirements and the procedure for requests relating to sick leave, vacation and other leaves will not change due to Work from Home arrangements. In the instances of illness or personal emergencies, employees are expected to request the applicable leave of absence.

### **Termination of Work from Home Arrangement**

Maine Township reserves the right to terminate the Work from Home arrangement granted to any employee as deemed necessary. As working from home is voluntary, an employee may terminate the Work from Home arrangement at any time unless a general Emergency Work from Home instruction is issued by the Township.

### **Approval Process for Work from Home**

Work from Home is not a contractual right and participation in the program must be approved in accordance with the guidelines above. Participation/discontinuation in the Work from Home program will be subject to the approval/decision of the employee's Director.

### **Monitoring and Compliance**

All parties are required to comply with the procedures outlined in this Program. In cases of Program violation, the Township may investigate and determine appropriate corrective actions.

**RESOLUTION NO. 2024-8**

**MAINE TOWNSHIP  
A RESOLUTION TO ALLOW THE ADOPTION OF  
WORK FROM HOME PROGRAMS**

**WHEREAS** the Board of Trustees of Maine Township of Cook County, Illinois wishes to attract and retain employees by allowing eligible Maine Township employees to work at home on a limited basis if their work can be performed at home,

**WHEREAS** a pilot program has demonstrated that the work of at least one department, the MainStay Department, can be successfully performed at home on a limited basis,

**THEREFORE**, Section 3.31 shall be added to the Maine Township Personnel Manual and shall read as follows:

**3.31 PLACE OF WORK** – Generally, Maine Township employees must work at the Township Offices. However, a work from home program may be adopted for a department with the approval of the Department Head, the Township Administrator, and the Township Supervisor. The work of the department must be such that it can be performed remotely. However, such a work from home program may be discontinued if it no longer meets the needs of the office as determined by the Department Head, the Township Administrator, or the Township Supervisor. The program shall not guarantee employees a right to work at home indefinitely.

Adopted this 25th Day of June, 2024, and declared effective June 25, 2024.

\_\_\_\_\_  
KAREN J. DIMOND, Supervisor

\_\_\_\_\_  
JAMES MAHER, Trustee

\_\_\_\_\_  
KIMBERLY JONES, Trustee

\_\_\_\_\_  
ASIF MALIK, Trustee

\_\_\_\_\_  
KELLY HORVATH, Trustee

ATTEST:

\_\_\_\_\_  
PETER GIALAMAS, Clerk



# Peter Gialamas Clerk

## CLERK'S SERVICES FOR THE YEAR 2024

Month	Voter Registr.	Handic. Cards	Hunting & Fishing	RTA Passes	Passport Applic.	Neighbor Neighbor	Notary Public	Garbage Stickers	MaineLines Tickets	License Plate Stckrs	TOTAL
January	3	1	0	8	170	5	31	12	45	11	286
February	2	1	1	24	179	409	33	33	4	19	705
March	2	2	6	14	203	3	17	19	60	15	341
April	2	1	13	26	141	0	31	247	32	22	515
May	5	2	4	41	127	146	58	361	0	23	767
June	0	0	0	0	0	0	0	0	0	0	0
July	0	0	0	0	0	0	0	0	0	0	0
August	0	0	0	0	0	0	0	0	0	0	0
September	0	0	0	0	0	0	0	0	0	0	0
October	0	0	0	0	0	0	0	0	0	0	0
November	0	0	0	0	0	0	0	0	0	0	0
December	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>14</b>	<b>7</b>	<b>24</b>	<b>113</b>	<b>820</b>	<b>563</b>	<b>170</b>	<b>672</b>	<b>141</b>	<b>90</b>	<b>2,614</b>

\* The numbers in the second row indicate services provided in the year 2023

\* Fishing License Commission \$ 3.75

\* Passports Processing Fee \$ 3780.00

\* License Plate Sticker Commission \$ 102.00

**Supervisor**  
Karen J. Dimond  
**Clerk**  
Peter Gialamas

**Assessor**  
Susan Moylan Krey

**Highway Commissioner**  
Ed Beauvais

**Trustees**  
Kimberly Jones  
Kelly Horvath  
James Maher  
Asif Malik

**General Offices**  
1700 Ballard Road  
Park Ridge, Illinois 60068  
847-297-2510  
847-297-1335 Fax

**Highway Department**  
1401 Redeker Road  
Des Plaines, IL 60016  
847-295-5225  
847-2978723 Fax

## Cathleen Ryder

---

**From:** noreply-tpbus.mobility@bl.comcast.net  
**Sent:** Wednesday, June 5, 2024 9:03 PM  
**To:** Cathleen Ryder  
**Subject:** Comcast Business voicemail from 773 MELANIE  
**Attachments:** voicemail.wav



### Comcast Business Voicemail from 773

MELANIE.

*1 minute 25 seconds*

Yes hi this is Mrs. Graff Bill Graff William Graff wife and you called our house earlier this afternoon wanting to know if he got his RTA ride free pass in the mail and he did and he actually got it like just a couple of days like at the most I would say a week after we came to ask you guys about it and and you you know you put through the whatever paperwork you know you put through took the photo no you didn't take the photo because we use the old one and but yeah we got it like one week later. So thank you so much for following up that's kind of an unusual thing and that's very wonderful. I what's the word. Commend you. Yeah I think that's the right word. Great job. Thanks again so much and again this is regarding William Graff GR a double out of his ride free RTA you called I don't know what time sometime one thirty-ish maybe something like that this afternoon. 773-286-1926. Okay thank you so much you have a great rest of the you know have a great day tomorrow when you get this message. Thanks bye.

This is a service-related email. Comcast will occasionally send you service related emails to inform you of service upgrades or new benefits. Services and features are subject to Comcast's standard terms and conditions of service and are subject to change.

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Comcast respects your privacy. For a complete description of our privacy policy, [click here](#).

One Comcast Center  
1701 JFK Blvd  
Philadelphia, PA 19103-2838  
Attn: Comcast Interactive Media



# Maine Township Assessor's Office 2024 Monthly Summary of Taxpayer Services

	Jan	Feb	March	April	May	June	July	August	Sept	Oct	Nov	Dec	Total
Calls	316	712	818	621	838	370	0	0	0	0	0	0	3675
Visits	175	798	1954	1197	794	287	0	0	0	0	0	0	5205
Permits	496	809	79	0	639	140	0	0	0	0	0	0	2163
Welcome letters	0	0	409	0	0	0	0	0	0	0	0	0	409
Cert. of Errors	92	261	57	24	0	0	0	0	0	0	0	0	434
HO	0	0	0	0	138	0	0	0	0	0	0	0	138
Senior	0	0	0	0	239	0	0	0	0	0	0	0	239
Freeze	0	0	0	0	1517	0	0	0	0	0	0	0	1517
Disability	0	0	0	0	25	0	0	0	0	0	0	0	25
Vets	0	0	0	0	59	0	0	0	0	0	0	0	59
Waivers	0	0	0	0	13	0	0	0	0	0	0	0	13
Treasurer Apply for Overpayment	2	0	0	3	0	0	0	0	0	0	0	0	5
Name/Address Appeals	31	25	14	0	15	25	0	0	0	0	0	0	110
Prop. Loc	0	0	0	0	9	0	0	0	0	0	0	0	9
Exempt Inq.	0	0	0	0	0	0	0	0	0	0	0	0	0
Assessment Inq.	1	0	0	0	0	0	0	0	0	0	0	0	1
C/E \$ Saved Taxpayers			404759.6										\$ 404,759.57

z: Assessor/2024 Yearly Summary of Taxpayer Services\_ by month

Updated 6/17/2024



**Susan Moylan Krey**

Assessor

Supervisor  
Karen J. Dimond

June 19, 2024

Clerk  
Peter Gialamas

Assessor  
Susan Moylan Krey

Highway Commissioner  
Ed Beauvais

Trustees  
Kimberly Jones  
Kelly Horvath  
James Maher  
Asif Malik

General Offices  
1700 Ballard Road  
Park Ridge, Illinois 60068  
847-297-2510  
847-297-1335 Fax

Highway Department  
1401 Redeker Road  
Des Plaines, IL 60016  
847-297-5225  
847-297-8723 Fax

Dear Maine Township Resident,

I am writing to inform you of an important issue regarding your **LOW- INCOME SENIOR CITIZENS ASSESSMENT FREEZE EXEMPTION APPLICATION** you applied for at the Maine Township Assessor's Office.

Due to a system error within the Cook County Assessor's office, your Senior Freeze Exemption will not appear on your 2023 Second Installment Property Tax Bill that will be mailed on July 1<sup>st</sup>. This error was identified by my staff recently, and we understand the inconvenience and concern this may cause.

Please be assured that I have been working diligently with the Cook County Assessor's office to rectify this situation. Per the County, you should receive a Certificate of Error in the mail by July 17, 2024. This is your revised bill granting the Senior Freeze Exemption. You can also watch the Cook County Treasurer's Website after July 1st for the revised amount at [www.cookcountytreasurer.com](http://www.cookcountytreasurer.com).

Once you receive the revised bill you can pay the new amount at Chase Bank, online at the Cook County Treasurer's website, or by mail to the Cook County Treasurer.

I apologize for any inconvenience this may cause and appreciate your understanding and patience as we work to resolve this issue with the Cook County Assessor. Thank you for your attention to this matter.

Sincerely,

Susan Moylan Krey

**STATISTICAL REPORT  
GENERAL ASSISTANCE DEPARTMENT  
MAY, 2024**

**I. GENERAL ASSISTANCE/ER CASES:**

1. CASES OPENED	_ 1 _
2. CASES ONGOING	_ 11 _
3. CASES PENDING	_ 10 _
4. CASES CLOSED	_ 1 _
5. TOTAL INDIVIDUALS RECEIVING GENERAL ASSISTANCE	_ 11 _

**II. ADVOCACY:**

1. QMB – QUALIFIED MEDIACL BENEFICIARY PROGRAM	_ 2 _
2. GENERAL PUBLIC AID ADVOCACY (TO INCLUDE CASH ASSISTANCE AND MEDICAID)	_ 35 _
3. COMMUNITY RESOURCE ADVOCACY REFERRALS	_ 82 _

**III. SUBURBAN PRIMARY ACCES TO CARE INTAKE:**

1. MONTHLY INTERVIEWS/APPLICATIONS FILED	_ 4 _
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**IV. SENIOR INFORMATION AND ASSISTANCE:**

1. SHIP, MEDICARE, AND MEDICARE D INTERVIEWS	3 _
2. BENEFIT ACCESS MONTHLY APPLICATION INTERVIEWS	70 _
3. FREE TELEPHONE/BILL REDUCTION APPLICATION INTERVIEWS	4 _
4. VETERANS ADMIN. ASSIST REFERRAL	0 _
5. SECTION 8 HOUSING	4 _

**V. CEDA PROGRAMS/ LIHEAP – ENERGY ASSISTANCE**

**APPLICATION INTERVIEWS:** (which includes

Share the Warmth, PIPP, DVP, RA [Reconnect Assistance], Furnace, And Weatherization) 88 \_

**VI. MAINELINES (MAINE TOWNSHIP TAXI CAB VOUCHER PROGRAM):**

1. NEW APPLICATIONS ACCEPTED	_ 1 _
2. MONTHLY INTERVIEWS	_ 1 _
3. MAINELINES TICKETS SOLD THIS MONTH	_ 0 _
4. TOTAL MONEY COLLECTED FOR TICKETS SOLD (YEAR TO DATE) ( _____ 1 <sup>ST</sup> - _____ 30 <sup>TH</sup> /31 <sup>ST</sup> )	\$ 0.00

## General Assistance Monthly Report

MAY,2024

Kathy Sabbini

### General Assistance:

We opened 1 General Assistance case and closed 1 case last month. We are up to 11 clients currently. Pending 10 One -Time Emergency Rent/ General Assistance cases.

### Advocacy/QMB,SNAP and Medicaid

In May, we helped 35 residents with various forms of Public Aid (Food Stamps ,Medicaid and Cash Assistance )this includes help with their redeterminations on their Food Stamps (SNAP) and Medicaid cases and new applications.

In the month of May, we referred 16 clients to our Food Pantry and other pantries in our area and in total there were 82 community referrals.

### Benefit Access:

We assisted 70 clients for Benefit Access. This is a program which grants a reduced rate on license plate stickers and a free or reduced transit card to qualifying residents. We also encourage our clients to purchase the license plate sticker in the Clerk's office as an easy way for seniors and disabled residents.

### CEDA/LIHEAP:

\_\_The LIHEAP (for electric and gas assistance) has been opened since October,2023. We have served 88 clients from Maine Township area and within Cook County with Liheap, RA and PIPP Recertifications during the month of May. Deadline for Liheap applications will be through August 14,2024 or until funds run out by CEDA.

### Senior Information and Assistance

Seniors have been helped with Ship/Medicare/Medicare D with 0 interviews in the last month. Tricia our Senior/Disability Advocate has completed her SHIP Training and is certified now. There were 35 residents helped with low income programs including Snap benefits, Medicaid or on SSI benefits. Also, there were 4 seniors and or disabled residents who received help with lists of low income housing.

The Reilly-Bialczak Scholarship Fund For Maine Township Residents Summer Day Camp had three interviews in May,2024 and all three applicants were approved.

**Maine Township Code  
Enforcement Office**

**To:** Elected Officials  
**From:** Nader Ghazaleh, Code Enforcement Officer  
**CC:** Dayna Berman, Administrator  
**Date:** 6/16/2024  
**Re:** Monthly Report

---

As the spring comes to a start here in Maine Township, the branch pickup provided by our Maine Township Highway Department starts as well. This past month I have seen no shortage of residents putting their branches out earlier than they should be. On several occasions, warning letters were put out and compliance was achieved. In other instances, I had to verbally warn residents to get compliance. Many calls coming in this month are from residents wanting to start construction projects, I put them in the right procedures of how to apply for permits. I have had many calls regarding over grown vegetation and have been writing deficiencies to put residents into compliance. Dumpster days went off without any big issues, except residents continued to put furniture out even after the dumpsters were full. With Mike's assistance, we were able to organize it.

Garbage and expired plates have been an issue as well this month. A few times this month, I have come across toilets, tubs, televisions and couches left curbside on non-garbage days. In these situations, I try to speak to the residents directly to let them know what Flood Brothers will and won't take to ensure the garbage is removed in a timely matter. I had several special pickups to remove garbage. While patrolling I have noticed several vehicles with expired plates. These vehicles have been ticketed and I have made sure to see that these vehicles updated their stickers. By doing this, it shows me that these vehicles are not abandoned and just left on our township streets.

Deficiencies 21

Citations 24

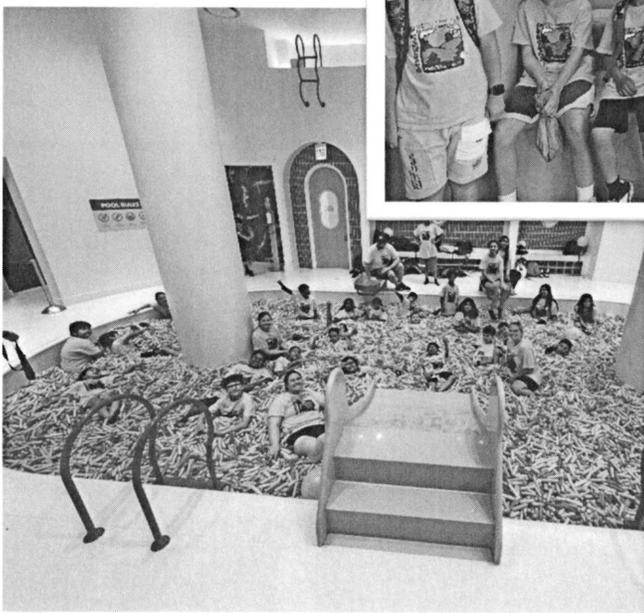
# MAINESTAY YOUTH & FAMILY SERVICES JUNE 2024 BOARD REPORT RICHARD LYON, DIRECTOR

## GARAGE SALE – SAVE THE DATE

The 18<sup>th</sup> annual Maine Township Garage Sale fundraiser will be held on Saturday, September 21 from 9 am – 3 pm. This popular township event provides a valuable service to the community and raises money to support MaineStay’s summer camp program. Spaces will go on sale for township residents on August 1 and on August 8 for all others. We are currently in the process of soliciting sponsorships and donations for this event.

## SUMMER CAMP

The first session of our Adventure Maine Township Summer Camp program for at-risk youth ages 8-13 began on June 10. The second camp session will be held July 8-18. This camp provides a supportive and structured environment where children can improve their social skills while being exposed to activities they may not otherwise be able to experience. We continued to work with District 207’s JumpStart program to have three student camp counselors for all four weeks of camp. Students are paid by District 207 so there is no cost to the township. JumpStart offers paid work internships for qualified youth to help develop their work readiness and job skills, so this arrangement is a win for all involved. These three students benefit, we have more consistent camp staffing, and our campers get to enjoy fun interactions with these dedicated students. Here are a few photos from our first session:



## FEATURED STORY OF THE MONTH

One of Summer Zumbrock's clients has been attending therapy for over a year and a half to address symptoms related to anxiety and depression. This client reported having difficulty managing relationships within the family and often reported not feeling emotionally safe in their home. Summer worked with the client on identifying what coping strategies worked for them as well as provided them with a safe space to explore their relationship patterns with family. Summer also provided psycho-education to the client as well as engaged them in therapeutic play. The client now reports having decreased anxiety and no depression. The client has reached their initial treatment goals and feels that they would like to continue therapy and make new treatment goals. Summer, the client, and the client's family are excited to see all that the client has accomplished with the coping skills they have learned in therapy.

## NEW EMPLOYEES

Jessica Gaines, who has been working with us as an Intern Therapist since August 2023, has now joined our team as a part-time Family Therapist. We are also pleased to Welcome Iain Parker to our team as our new Agency and Program Coordinator. Evan White's final day with us will be June 25. I would like to thank Evan for his many outstanding contributions to the township and the youth of our community during his tenure with us. He will be missed!

## NEW SUMMER PROGRAMS

We are offering two new summer programs this year, which have already filled up:

**Seeds of Friendship: Fostering Healthy Relationships Among Girls** will start on June 24 and will run for 10 weeks. This group for girls in grades 2-5, will incorporate activities and discussions that promote positive social interactions, empathy, communication skills, and conflict resolution, and provide a safe and supportive environment where girls feel comfortable expressing themselves and building meaningful connections with their peers.

**Quest Seekers: An Impulse Control Journey** will start on July 22 and meet twice a week for 4 weeks. Participants in this program for grades 2-5 will embark on a quest-themed journey to understand impulses and develop self-control skills. By infusing creativity and adventure, the program will create an engaging and empowering experience for youth to navigate the challenges of impulse control.

## SCHOOL CONNECTIONS

Arielle Kalvelage participated in a District 62 Community Resource Fair on May 21. On June 1, Emily Toomey, Erin Callahan, and Arielle Kalvelage participated in the annual Community Pride Celebration hosted by Maine West and SPEAK Des Plaines at Maine West High School. They had a table at the event and led a craft activity for participants as well as a calming room for attendees who wanted a safe space to relax or reflect.

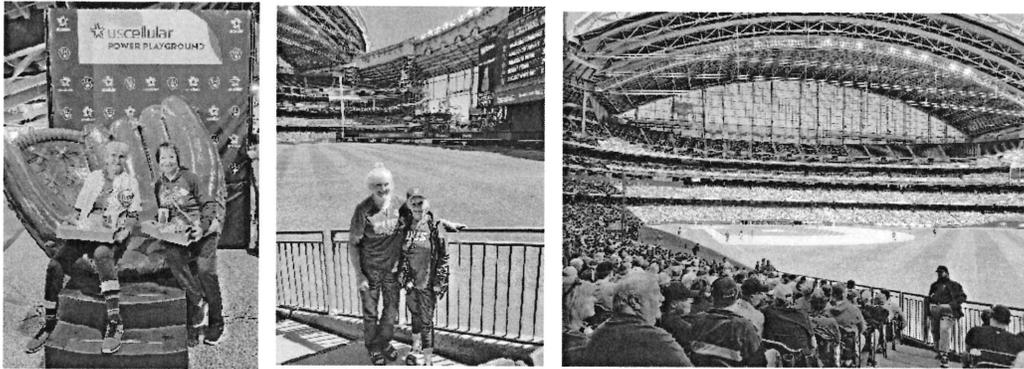
## COUNSELING SERVICES

We had 4 new counseling intakes completed during May. We had 83 ongoing cases and now have a total of 87 cases in our affordable, strength-based counseling program that is available to residents both in the office, via telehealth, and at four local schools. MaineStay is honored to provide our residents of all ages who are struggling with mental health concerns with local and convenient access to services.





Cubs as they challenged the Milwaukee Brewers. Even though the cubs lost in the 9<sup>th</sup> inning members still enjoyed the game and cheered on the Cubs against one of their biggest rivals!



**90+ Birthday Celebration** - Each year during Older Americans Month, MaineStreamers host a 90+ Birthday Celebration for residents of Maine Township that are 90 years of age and older. This year 82 Celebrants, along with family and friends, attended and celebrated their birthday on May 16<sup>th</sup> at Chateau Ritz. This celebration included a lunch, entertainment, and each celebrant was presented with a flower in recognition of their longevity.



**Fox Tail on the Lake** – A total of 69 MaineStreamer members enjoyed a wonderful lunch at the new Foxtail on the Lake in Des Plaines. The beautiful restaurant overlooking Lake Opeka was once home to Good Shepard Lutheran Church. The restaurant has been described as “Truly a Work of Art” by abc7 Chicago news. Members were able to choose their entrée from a preselected menu consisting of their famous Brick Chicken, Beef Shwarma and the Fox Burger. Everyone enjoyed this group dining experience and were able to socialize and meet some new members.



MAINSTREAMERS 2024 STATISTICAL REPORT - MAY 2024

	NO. OF PARTICIPANTS	YEAR TO DATE	INCOME	EXPENSES	TOTAL
<b>RECREATIONAL PROGRAMS</b>					
Bingo (Monthly)	44	246	\$264.00	\$161.96	\$102.04
Day at the Races (Monthly)	40	189	\$240.00	\$24.50	\$215.50
Movie of the Month (Monthly)	47	205	\$98.00	\$0.00	\$98.00
Twilight Dining Outing (Alternating Months)	69	208	\$4,288.00	\$4,489.50	(\$201.50)
Craft Classes -		109	\$935.00	\$955.00	(\$20.00)
Floral Pin Felting	16				
Botanic Watercolor	17				
<b>HEALTH/INFORMATIVE</b>			\$0.00	\$408.67	(\$408.67)
June Cleaver, "TheHistory of Motherhood"	77				
Travel Fiesta	23				
<b>FITNESS CLASSES</b>					
Senior Aerobics (8 week sessions)		56			\$0.00
Yoga (8 Week Sessions)		19			\$0.00
Zumba Gold		44			\$0.00
<b>CLASSES/PROGRAMS</b>					
Computer Class (Alternating Months)	6	30	\$60.00	\$200.00	(\$140.00)
Rules of the Road (3- Times a Year)		12			\$0.00
Defensive Driving Course (Held Quarterly)	7	15	\$0.00	\$0.00	\$0.00
<b>LUNCHEON</b>					
		339			\$0.00
<b>SPECIAL EVENTS</b>					
Outdoor Concert with Wayne Messmer	114	318	\$1,140.00	\$805.95	\$334.05
					\$0.00
<b>DAY TRIPS</b>					
	180	792	\$14,617.00	\$13,612.01	\$1,004.99
<b>LONG DISTANCE TRIPS</b>					
	4	8	\$583.68	\$0.00	\$583.68
<b>SENIOR MAILING (Bi-Monthly)</b>					
		56			\$0.00
<b>NEWCOMERS PRESENTATION (Alternating months)</b>					
	10	25	\$0.00	\$27.79	(\$27.79)
<b>ADVISORY COUNCIL MEETING (Held Quarterly)</b>					
		16			\$0.00
<b>TOTAL</b>	654	3193	\$22,225.68	\$20,685.38	\$1,540.30
Misc. Expenditures				\$369.74	(\$369.74)
Additional Expenses (see below)				\$1,114.99	(\$1,114.99)
<b>NEW MEMBERS</b>	8	42	Average Age	69 y/o	\$55.57

	EXPENSES	TOTAL year to date
<b>ADDITIONAL EXPENSES (STARTED FISCAL YR. 2023)</b>		
Monthly Postage	\$145.44	\$1,862.93
Printing & Publishing (MaineStreamer Newsletter)	\$862.00	\$3,699.00
Forte fees	\$107.55	\$2,727.03

**Maine Township**  
**MaineStreamers Account Income/Expenses**  
**May 2024**

<b>Beginning Balance 5/1/2024</b>	<u><b>\$137,472.66</b></u>
<b>Income</b>	
Total amount of checks deposited (e.g., member event fees, vendor refunds)	\$78,087.34
<b>Expenses</b>	
Total Subtractions (e.g., venues, bus transportation)	<u>\$39,404.26</u>
<b>Ending Balance 5/31/2024</b>	<u><b>\$176,155.74</b></u>

Ending Bank Balance **\$176,155.74**

**\* Please Note**

This is an account separate from the General Town Fund

My Aunt, Our Lady  
of Reason had an  
excellent message that  
you perform recently. I  
would be happy to hear  
them perform for our  
over 90 group. The

leader is  
Gina Martini

Band  
Pack, next year?!!!  
Thank you again

for your kindness, my  
niece came as my guest  
and was impressed with  
all that you all do for  
Maine Township.

Best wishes!

Lucille Colletti

P.S.

Monika -  
you do so much for us  
know our names!  
Bkss! Hss!

Lucille  
C

To the Elected,  
Officers of Maine  
Township and the  
Maine Seniors Staff!

  
You're just the best!

Thank you all  
for the very memorable  
90 plus birthday  
celebration! We all  
so honored to be  
remembered this way.

The food and  
service was so good  
and your program was  
so thoughtful naming  
all of us, and also  
saying our names!

2024

Dear Mainstream Staff,  
Marie, Monika, Oksana and  
Therese,

We want to thank you  
for the "90" birthday party  
at Chateau Ritz. The food  
music and being with  
friends made the day  
perfect.

Your preparation for  
this event is much  
appreciated. It was Perfect!



## Board Report for May / June 2024

**Marty Cook**

### Friday Night Recovery Meetings at Maine Township Attendance:

May 24, 2024	53Participants
May 31, 2024	45Participants
June 7, 2024	55 Participants
June 14, 2024	80 Participants

### Events:

- Organized a sober outing to Chicago Dogs game for 50 participants
- Our weekly Sober Golf began on June 6<sup>th</sup> with 8 participants
- Our weekly sober yoga program with the Miricle House continues to grow with 12 participants
- Hosted gang leader turned college professor for community presentation attended by 80 people

### Community Outreach:

- Attended Park Ridge Health Fair along with Trustees Malik, Jones, Maher and Highway Commissioner Beauvais
- Coordinated addiction/ Mental health treatment for 2 Maine Township residents
- Staff spoke with 2 families about finding treatment for loved one's. This is often time consuming as staff calls treatment centers to assist people in crisis to find treatment this includes find available beds, scholarships and matches for their insurance.

### Social Media Communications:

#### E- Newsletter

- 4 e-newsletters sent to 438 participants and local health agencies
- 178 weekly opens

#### Recovery Connection Facebook Page:

- 4 posts per month
- 242 Members

06/13/2024

Received

FOIA

**Eva Magnowski**

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**From:** noreply@revize.com  
**Sent:** Thursday, June 13, 2024 11:46 AM  
**To:** Eva Magnowski  
**Subject:** FOIA Request Form

06/21/2024  
Respond by

First\_Name = Angela

Last\_Name = Dugan-Starr

Address = 11 Commerce Way, Suite A

Email = angela.duganstarr@efiglobal.com

Phone = 8167221637

Requested\_Records = per email with Elizabeth Coy Directing Chief Deputy Assessor, Maine Township: - There are 8 permits issued on this property I would like to confirm who the property owner is for the parcel. APN 09-16-402-037-0000; 2350/2370 East Dempster Street, Des Plaines, IL 60016

Inspect\_or\_Copy = Copy

Commercial\_Purpose = No

How\_Receive = Email

Client IP = 136.35.239.115

06/11/2024  
Received

FOIA

**Eva Magnowski**

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**From:** Gerardo Mendez <GMendez@iiffc.org>  
**Sent:** Tuesday, June 11, 2024 10:42 AM  
**To:** Eva Magnowski  
**Subject:** FOIA request for records- 2024 Paving Program

06/18/2024  
Respond by

To Whom it May Concern:

Pursuant to the Illinois Freedom of Information Act (5 ILCS 140/1 et. Seq.), the Indiana, Illinois, Iowa Foundation for Fair Contracting (III FFC) respectfully requests the following 2024 Paving Program:

1. Please provide copies of the bid tabulations.

As a not-for-profit organization serving the public interest, we respectfully request the waiver of any fees for copying the requested records. If there are any fees, please bill our office and provide us with your public agency's statutory compliant schedule of allowed fees. Once received, we will remit payment for the requested material. Please send the requested documents via email to [gmendez@iiffc.org](mailto:gmendez@iiffc.org). If any portion of this request is denied, please cite the specific exemption(s) that allows the denial. If the public agency has an appeal procedure, please provide the name, title and address of the person to whom the appeal should be sent. We appreciate your handling this request as soon as possible and we look forward to hearing from you within the limits allotted by the law. This information is not for use for commercial or solicitation purposes.

Thank you,

*Gerardo Mendez*  
Construction Analyst  
**Indiana, Illinois, and Iowa Foundation  
for Fair Contracting**  
6170 Joliet Road, Suite 200  
Countryside, IL 60525  
Phone : 815-529-0250  
Email: [gmendez@iiffc.org](mailto:gmendez@iiffc.org)

**Eva Magnowski**

FOIA

06/06/2024  
Received  
07/09/2024  
Respond by

**From:** noreply@revize.com  
**Sent:** Thursday, June 6, 2024 5:18 PM  
**To:** Eva Magnowski  
**Subject:** FOIA Request Form

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

First\_Name = Ivan  
Last\_Name = Guzman  
Address = 3345 N Overhill Ave.  
Email = ivanguzman21006@gmail.com  
Phone = 7739469578  
Requested\_Records = I would like to know what documents are needed to do concrete work for Maine Township  
Inspect\_or\_Copy = Copy  
Commercial\_Purpose = Yes  
How\_Receive = Email  
Client IP = 104.28.103.22

Received 05-30-2024  
Respond by 06-06-24

FOIA

**Eva Magnowski**

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**From:** noreply@revize.com  
**Sent:** Thursday, May 30, 2024 3:37 PM  
**To:** Eva Magnowski  
**Subject:** FOIA Request Form

First\_Name = Jennifer

Last\_Name = INgram

Address = 3190 S Vaughn Way Suite 550

Email = jennifer.ingram@pemco-limited.com

Phone = 3038988666

Requested\_Records = RE: 1904 S Fairview AveThe most recent Cook County Tax Statement included amounts for Mowing Charges in the amount of \$448.50 and property maintenance charges in the amount of \$8,000.00. I am looking to get the back up documentation that shows what all of these charges are for and when they were incurred. Park Ridge has advised that they do not have these records and Cook County has advised the same.

Inspect\_or\_Copy = Copy

Commercial\_Purpose = No

How\_Receive = Email

Client IP = 75.216.254.106

FOIA

**Eva Magnowski**

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**From:** noreply@revize.com  
**Sent:** Wednesday, May 29, 2024 11:21 AM  
**To:** Eva Magnowski  
**Subject:** FOIA Request Form

Received  
5/29/2024

Respond by  
6/05/2024

First\_Name = Christopher  
Last\_Name = Stos  
Address = 910 West Van Buren Street  
Email = cstos@stos-law.com  
Phone = 3123075589  
Requested\_Records = Seeking to obtain a copy of all permits (if any) for the Property located at: 1040 E PRAIRIE AVE Des Plaines IL 60016 that were opened/closed in the last 10 years.  
Inspect\_or\_Copy = Copy  
Commercial\_Purpose = No  
How\_Receive = Email  
Client IP = 136.30.197.207