

**Maine Township Town Hall**  
**1700 Ballard Road Park Ridge, IL 60068**  
Tuesday, August 27, 2019

**AGENDA**

Bill Review/6:30 in Open Meeting Board Room

- Review of General Assistance, Town Fund, and Road District Expenditures.

Call Regular Meeting to Order/7:30

Pledge of Allegiance

Roll Call

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

1. Approval of Minutes of July 31, 2019 Special Board Meeting Bill Pay Review
2. Approval of Minutes of July 31, 2019 Special Board Meeting
3. Approval of General Assistance Expenditures
4. Approval of Road District Expenditures
5. Approval of General Town Fund Expenditures
6. Public Participation
7. Old Business
  - Barton Marketing Group Contract Renewal
  - Salary Increases – Discussion and Possible Vote
8. Personnel
9. New Business
  - Postage Machine Lease - Discussion and Vote
10. Officials' Reports
11. Administrator's Report
12. Closed Session
  - Review and Approval of Closed Session Minutes of February 26, 2019
13. Adjournment



## ADMINISTRATOR'S REPORT

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**TO:** ALL ELECTED OFFICIALS

**FROM:** VICTORIA RIZZO, DEPUTY ADMINISTRATOR

**DATE:** AUGUST 2019

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August started off with a very successful National Night Out. Clerk Gialamas and the NNO committee did a wonderful job planning and running the event that featured games, entertainment, a balloon artist, face painting, representatives from the township, other local government offices and business, law enforcement vehicles on display, and more. It is always wonderful to see the community come together and focus on a theme that supports neighborhood safety. The poster contest, where children designed works of art that incorporated the theme "Crime...Report It, Don't Support It," was a highlight in that it demonstrated not only the artistic talent that we have in Maine Township, but the amazing and encouraging ideas of our youth.

Even though it feels like summer just started, the fall edition of the Mainely News is on its way. This newsletter will feature informative articles about our services and the current activity in the township, highlights from recent events, information about upcoming programs, and more.

In your board packet you will find information about our postage machine lease and a proposal, which is on the agenda for board approval. We continue our commitment to researching innovative ways to meet the needs of the facility while effectively using taxpayer dollars and cutting costs.

Maine Township's 15<sup>th</sup> Annual Community Garage Sale is scheduled for September 21, 2019 from 9 am to 3 pm at Town Hall, rain or shine. Spaces are filling up quickly and staff is working hard to coordinate this popular event. Make sure to mark your calendars and get ready to shop for unique treasures and support Adventure Maine Township Summer Camp.

**MAINE TOWNSHIP GENERAL TOWN FUND**

50%	of the year remaining	MAR	APR	MAY	JUN	JUL	YTD DISBURSE	BUDGET	BALANCE	% Left
		12:12:26 PM								
	<b>REVENUE</b>									
	Property Tax	1,713,950.37	65,583.41	26,158.25	0.00	382,850.04	2,188,542.07	4,060,000.00	1,871,457.93	46%
	Interest Income	2,083.10	2,342.53	2,148.83	1,922.87	2,142.46	10,639.79	22,208.00	11,568.21	52%
	MaineStay Fees	2,915.00	2,471.50	6,617.50	2,408.00	1,151.00	15,563.00	24,656.00	9,093.00	37%
	Senior Programs	0.00	0.00	0.00	0.00	0.00	0.00	3,554.00	3,554.00	100%
	MaineStreamers	0.00	14,560.68	77,494.38	64,224.50	36,962.00	193,241.56	365,142.00	171,900.44	47%
	Yard Stickers and Rebates	211.50	2,215.72	572.50	1,575.75	2,722.16	7,297.63	12,402.00	5,104.37	41%
	Postage	181.44	430.92	158.76	612.36	680.40	2,063.88	4,184.00	2,120.12	51%
	Food Pantry Cash Donations	0.00	0.00	20,374.30	10,193.51	1,395.65	31,963.46	51,265.00	19,301.54	38%
	Garage Sale	0.00	0.00	0.00	0.00	0.00	0.00	4,351.00	4,351.00	100%
	Passport Fees	4,746.00	9,819.00	4,448.00	6,242.70	7,615.00	32,870.70	71,124.00	38,253.30	54%
	Vehicle Sticker Fees	0.00	0.00	130.00	0.00	41.00	171.00	165.00	-6.00	-4%
	Transportation Fees	102.00	63.00	87.00	145.00	108.00	505.00	1,417.00	912.00	64%
	Prsnl Prop Replacement Tax	0.00	16,960.42	20,619.50	0.00	12,179.54	49,759.46	67,653.00	17,893.54	26%
	Other Income	4,547.72	75.00	921.25	0.00	941.00	6,484.97	7,290.00	805.03	11%
	<b>NET REVENUE</b>	1,728,737.13	114,522.18	159,730.27	87,324.69	448,788.25	2,539,102.52	4,695,411.00	2,156,308.48	46%

**MAINE TOWNSHIP GENERAL TOWN FUND**

50%	of the year remaining	MAR	APR	MAY	JUN	JUL	YTD DISBURSE	BUDGET	BALANCE	% Left
	<b>EXPENSES</b>									
	<b>ADMINISTRATION</b>									
	Salaries/Gross Pay Account	43,929.93	46,293.78	71,408.92	48,731.15	48,660.53	259,024.31	620,371.00	361,346.69	58%
	Salaries/Elected Officials	13,436.08	13,436.08	16,256.52	13,103.30	13,536.35	69,768.33	187,650.00	117,881.67	63%
	IDES	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Social Security	4,362.61	4,543.46	6,668.50	4,693.52	4,698.70	24,966.79	63,000.00	38,033.21	60%
	IMRF	4,536.92	4,752.32	6,762.73	4,764.32	4,748.89	25,565.18	62,000.00	36,434.82	59%
	Administrative Div. Health Ins.	27,809.13	27,809.13	27,380.48	27,676.87	30,648.80	141,324.41	368,363.00	227,038.59	62%
	Life Insurance	194.60	194.60	194.60	194.60	203.42	981.82	2,426.00	1,444.18	60%
	Dental Insurance	1,690.90	2,284.10	1,978.60	952.40	1,681.00	8,587.00	17,671.00	9,084.00	51%
	Accounting Services	1,209.66	7,324.84	1,596.91	1,344.75	1,309.26	12,785.42	37,212.00	24,426.58	66%
	Building & Grounds Maint	558.08	464.93	373.99	4,932.59	2,952.76	9,282.35	21,196.00	11,913.65	56%
	Community Info-Support	0.00	3,541.00	3,541.00	3,541.00	3,541.00	14,164.00	42,493.00	28,329.00	67%
	Conferences Meetings	0.00	75.00	0.00	0.00	0.00	75.00	822.00	747.00	91%
	Special Programs	57.19	0.00	600.00	234.20	204.50	1,095.89	2,394.00	1,298.11	54%
	Dues Subscriptions	0.00	0.00	35.00	2,050.00	175.00	2,260.00	4,008.00	1,748.00	44%
	Equipment Leasing Maint	1,230.25	522.00	1,290.25	1,439.16	697.00	5,178.66	19,659.00	14,480.34	74%
	Gen Ins Liability Ins Bond	0.00	0.00	64,924.40	0.00	0.00	64,924.40	65,100.00	175.60	0%
	Website>Email Host	5,000.00	0.00	6,600.00	896.37	0.00	12,496.37	16,384.00	3,887.63	24%
	Print Management	320.20	320.20	320.20	320.20	320.20	1,601.00	3,842.00	2,241.00	58%
	Computer Tech Support	520.00	520.00	520.00	520.00	520.00	2,600.00	6,240.00	3,640.00	58%
	Legal Services	9,937.50	22,865.65	13,977.80	9,056.70	9,993.75	65,831.40	100,000.00	34,168.60	34%
	Mileage-Travel-Lodging Exp	0.00	15.00	0.00	0.00	0.00	15.00	947.00	932.00	98%
	Police Protection	0.00	0.00	0.00	8,600.00	0.00	8,600.00	49,800.00	41,200.00	83%
	Plan Commission	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Postage	8,644.43	3,321.57	-455.70	7,602.83	-357.35	18,755.78	28,901.00	10,145.22	35%
	Printing Publishing	920.56	6,124.27	1,055.82	8,773.00	-1,638.68	15,234.97	32,174.00	16,939.03	53%
	Food Pantry	0.00	0.00	0.00	1,175.50	146.16	1,321.66	15,278.00	13,956.34	91%
	Code Enforcement Expense	25.49	0.00	0.00	15.98	0.00	41.47	766.00	724.53	95%
	Maine Township Rec. Connecti	3,196.68	2,653.66	6,185.30	3,443.80	3,655.05	19,134.49	45,705.00	26,570.51	58%
	Telecommunications	1,991.65	1,877.49	1,742.50	2,007.04	2,037.84	9,656.52	23,063.00	13,406.48	58%
	Staff Training	0.00	0.00	0.00	0.00	0.00	0.00	325.00	325.00	100%
	Transportation/Mainlines	0.00	75.00	0.00	0.00	1,055.00	1,130.00	4,565.00	3,435.00	75%
	Utilities	2,853.01	2,242.15	1,778.48	1,359.95	1,668.08	9,901.67	25,399.00	15,497.33	61%
	Miscellaneous (Administr)	0.00	0.00	0.00	9,876.00	0.00	9,876.00	66.00	-9,810.00	-14864%
	Neighborhood Watch	0.00	225.00	0.00	912.50	0.00	1,137.50	2,240.00	1,102.50	49%
	Office Supplies/Sm. Equipment	0.00	2,182.75	546.35	808.42	958.97	4,496.49	12,178.00	7,681.51	63%
	Operating Supplies Maint	248.05	580.05	1,510.74	1,284.67	787.26	4,410.77	9,236.00	4,825.23	52%
	Vehicle Expense	0.00	25.00	0.00	25.00	25.00	75.00	2,408.00	2,333.00	97%
	Building	0.00	82.67	0.00	0.00	0.00	82.67	1,053.00	970.33	92%
	Equipment Purchases	0.00	0.00	0.00	0.00	0.00	0.00	5,875.00	5,875.00	100%
	Capital Fund	3,800.00	4,750.00	4,290.00	1,700.00	5,750.00	20,290.00	250,000.00	229,710.00	92%
	<b>Total</b>	<b>136,472.92</b>	<b>159,101.70</b>	<b>241,083.39</b>	<b>172,035.82</b>	<b>137,978.49</b>	<b>846,672.32</b>	<b>2,150,812.00</b>	<b>1,304,139.68</b>	<b>61%</b>

**MAINE TOWNSHIP GENERAL TOWN FUND**

50%	of the year remaining	MAR	APR	MAY	JUN	JUL	YTD DISBURSE	BUDGET	BALANCE	% Left
	<b>ASSESSOR</b>									
	Assessor Division Salary	14,216.60	14,184.20	22,321.20	14,940.20	14,168.00	79,830.20	192,376.00	112,545.80	59%
	Assessor Division SS	1,005.71	1,003.24	1,605.17	1,061.06	999.64	5,674.82	14,355.00	8,680.18	60%
	Assessor Division IMRF	1,326.10	1,326.10	1,989.14	1,326.10	1,326.10	7,293.54	17,584.00	10,290.46	59%
	Health Insurance	9,465.24	9,465.24	9,465.24	9,465.24	10,347.18	48,208.14	121,451.00	73,242.86	60%
	Dental Insurance	185.00	18.00	18.00	18.00	153.00	392.00	5,022.00	4,630.00	92%
	Life Insurance	41.70	41.70	41.70	41.70	43.59	210.39	500.00	289.61	58%
	Conferences Meetings	0.00	0.00	0.00	0.00	0.00	0.00	848.00	848.00	100%
	Cook Cty Assessor Tie-in	0.00	0.00	475.00	0.00	0.00	475.00	1,025.00	550.00	54%
	Dues-Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	452.00	452.00	100%
	Equipment Leasing-Maint	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Mileage-Travel-Lodging Exp	0.00	744.21	37.74	0.00	65.10	847.05	1,200.00	352.95	29%
	Postage	0.00	0.00	0.00	0.00	0.00	0.00	400.00	400.00	100%
	Printing-Publishing	0.00	0.00	0.00	0.00	0.00	0.00	397.00	397.00	100%
	Sidwell Maps	0.00	510.00	0.00	0.00	0.00	510.00	707.00	197.00	28%
	Staff Training	0.00	0.00	0.00	0.00	0.00	0.00	116.00	116.00	100%
	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	177.00	177.00	100%
	Office Supplies/Sm Equipment	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	<b>Total</b>	<b>26,240.35</b>	<b>27,292.69</b>	<b>35,953.19</b>	<b>26,852.30</b>	<b>27,102.61</b>	<b>143,441.14</b>	<b>356,612.00</b>	<b>213,170.86</b>	<b>60%</b>

**MAINE TOWNSHIP GENERAL TOWN FUND**

50%	of the year remaining	MAR	APR	MAY	JUN	JUL	YTD DISBURSE	BUDGET	BALANCE	% Left
	<b>MAINESTAY</b>									
	MaineStay Salary	25,962.29	25,998.59	39,018.30	28,921.90	22,066.12	141,967.20	345,320.00	203,352.80	59%
	Social Security	1,880.64	1,880.64	2,851.64	2,107.05	1,591.08	10,311.05	28,000.00	17,688.95	63%
	IMRF	2,749.68	2,749.68	4,124.52	3,065.18	2,329.04	15,018.10	38,000.00	22,981.90	60%
	Administrative Div. Health Ins.	14,860.49	14,860.49	14,860.49	14,860.49	16,258.73	75,700.69	169,046.00	93,345.31	55%
	Life Ins.	97.30	97.30	97.30	97.30	101.71	490.91	1,203.00	712.09	59%
	Dental Ins.	838.00	1,633.40	42.00	42.00	302.60	2,858.00	5,530.00	2,672.00	48%
	Conferences-Meetings	0.00	0.00	0.00	0.00	0.00	0.00	610.00	610.00	100%
	Consultation/Staff Training	329.00	224.00	0.00	20.00	0.00	573.00	1,960.00	1,387.00	71%
	Special Programs - MaineStay	236.59	400.00	6,034.52	0.00	46.00	6,717.11	9,515.00	2,797.89	29%
	Dues-Subscriptions/Licensures	75.00	718.77	125.00	0.00	0.00	918.77	1,866.00	947.23	51%
	Print Management	220.20	220.20	220.20	220.20	220.20	1,101.00	2,642.00	1,541.00	58%
	Gen Ins Liability Ins Bond	1,032.00	0.00	0.00	0.00	0.00	1,032.00	1,150.00	118.00	10%
	Computer Tech Support	520.00	520.00	520.00	520.00	520.00	2,600.00	6,240.00	3,640.00	58%
	Mileage-Travel-Lodging Exp	0.00	126.54	84.08	0.00	351.70	562.32	1,608.00	1,045.68	65%
	Postage	24.05	230.75	11.10	8.80	33.90	308.60	431.00	122.40	28%
	Printing-Publishing	38.25	38.25	114.65	187.25	38.25	416.65	1,383.00	966.35	70%
	Community Education	31.84	0.00	0.00	0.00	0.00	31.84	101.00	69.16	68%
	Training Manual & Books	0.00	0.00	0.00	0.00	0.00	0.00	288.00	288.00	100%
	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	41.00	41.00	100%
	Office Supplies/Sm Equipment	139.00	433.40	0.00	0.00	0.00	572.40	3,974.00	3,401.60	86%
	Youth Recreation Fund	0.00	0.00	1,207.00	1,529.40	0.00	2,736.40	2,964.00	227.60	8%
	Summer Youth Camp	0.00	800.00	2,731.54	419.63	2,770.35	6,721.52	9,948.00	3,226.48	32%
	Garage Sale	0.00	0.00	0.00	0.00	0.00	0.00	430.00	430.00	100%
	<b>Total</b>	<b>49,034.33</b>	<b>50,932.01</b>	<b>72,042.34</b>	<b>51,999.20</b>	<b>46,629.68</b>	<b>270,637.56</b>	<b>632,250.00</b>	<b>361,612.44</b>	<b>57%</b>

**MAINE TOWNSHIP GENERAL TOWN FUND**

50%	of the year remaining	MAR	APR	MAY	JUN	JUL	YTD DISBURSE	BUDGET	BALANCE	% Left
	<b>SENIOR</b>									
	Senior Salary	19,558.97	21,558.70	32,338.05	21,558.70	21,558.70	116,573.12	273,540.00	156,966.88	57%
	Social Security	1,465.78	1,618.76	2,443.38	1,611.42	1,609.32	8,748.66	21,500.00	12,751.34	59%
	IMRF	2,084.99	2,298.16	3,447.24	2,298.16	2,298.16	12,426.71	28,800.00	16,373.29	57%
	Life Ins.	69.50	69.50	69.50	69.50	72.65	350.65	861.00	510.35	59%
	Dental Ins.	1,574.30	208.50	119.50	588.84	30.00	2,521.14	2,171.00	-350.14	-16%
	Administrative Div. Health Ins.	8,495.79	8,495.79	8,495.79	8,433.97	9,292.03	43,213.37	111,802.00	68,588.63	61%
	Conferences-Meetings	0.00	0.00	0.00	0.00	257.65	257.65	387.00	129.35	33%
	Special Programs	0.00	0.00	407.85	0.00	632.14	1,039.99	6,783.00	5,743.01	85%
	Print Management	245.20	245.20	245.20	245.20	245.20	1,226.00	2,942.00	1,716.00	58%
	Dues-Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	125.00	125.00	100%
	Mileage-Travel-Lodging Exp	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Postage	140.25	1,156.20	113.35	1,108.05	148.55	2,666.40	11,209.00	8,542.60	76%
	Printing-Publishing	0.00	1,037.00	0.00	930.00	0.00	1,967.00	10,830.00	8,863.00	82%
	Telecommunications	2.95	0.00	2.03	2.31	2.42	9.71	35.00	25.29	72%
	Office Supplies/Sm Equipment	0.00	0.00	0.00	0.00	391.98	391.98	2,826.00	2,434.02	86%
	Computer Tech Support	520.00	520.00	520.00	520.00	520.00	2,600.00	6,240.00	3,640.00	58%
	MaineStreamers	25,367.78	16,703.31	29,559.62	41,924.77	69,577.38	183,132.86	304,456.00	121,323.14	40%
	<b>Total</b>	<b>59,525.51</b>	<b>53,911.12</b>	<b>77,761.51</b>	<b>79,290.92</b>	<b>106,636.18</b>	<b>377,125.24</b>	<b>784,508.00</b>	<b>407,382.76</b>	<b>52%</b>

**MAINE TOWNSHIP GENERAL TOWN FUND**

50%	of the year remaining	MAR	APR	MAY	JUN	JUL	YTD DISBURSE	BUDGET	BALANCE	% Left
	<b>CLERK</b>									
	Clerk's Division Salary	9,998.70	10,161.13	15,227.42	10,033.11	10,170.94	55,591.30	132,890.00	77,298.70	58%
	Social Security	742.57	757.77	1,144.85	745.23	766.17	4,156.59	10,500.00	6,343.41	60%
	IMRF	1,083.75	1,104.94	1,658.07	1,087.43	1,107.44	6,041.63	14,500.00	8,458.37	58%
	Administrative Div. Health Ins.	3,687.75	3,687.82	3,687.82	3,687.82	4,072.90	18,824.11	47,081.00	28,256.89	60%
	Life Ins.	27.80	27.80	27.80	27.80	29.06	140.26	344.00	203.74	59%
	Dental Ins.	181.00	326.00	12.00	12.00	91.00	622.00	2,093.00	1,471.00	70%
	Conferences-Meetings	0.00	0.00	0.00	0.00	0.00	0.00	145.00	145.00	100%
	Dues-Subscriptions	30.00	0.00	0.00	33.00	0.00	63.00	313.00	250.00	80%
	Print Management	220.20	220.20	220.20	220.20	220.20	1,101.00	2,642.00	1,541.00	58%
	Gen Insur Liability Bond	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Mileage-Travel-Lodging Exp	0.00	0.00	13.57	0.00	0.00	13.57	10.00	-3.57	-36%
	Staff Training	0.00	0.00	0.00	0.00	0.00	0.00	25.00	25.00	100%
	Honor Flight	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100%
	Computer Tech Support	520.00	520.00	520.00	520.00	520.00	2,600.00	6,240.00	3,640.00	58%
	Postage	998.15	981.50	634.40	1,292.50	0.00	3,906.55	10,792.00	6,885.45	64%
	Printing-Publishing	0.00	275.12	0.00	0.00	1,447.00	1,722.12	448.00	-1,274.12	-284%
	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	79.00	79.00	100%
	Office Supplies/Sm Equipment	0.00	17.90	0.00	19.00	0.00	36.90	806.00	769.10	95%
	<b>Total</b>	<b>17,489.92</b>	<b>18,080.18</b>	<b>23,146.13</b>	<b>17,678.09</b>	<b>18,424.71</b>	<b>94,819.03</b>	<b>229,909.00</b>	<b>135,089.97</b>	<b>59%</b>

**MAINE TOWNSHIP GENERAL TOWN FUND**

50%	of the year remaining	MAR	APR	MAY	JUN	JUL	YTD DISBURSE	BUDGET	BALANCE	% Left
	<b>OEM</b>									
	Emergency Mgmt Salary	0.00	165.00	450.00	300.00	300.00	1,215.00	6,000.00	4,785.00	80%
	OEM Social Security	0.00	12.59	34.39	22.92	22.95	92.85	500.00	407.15	81%
	Uniforms	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Conferences-Meetings	0.00	0.00	0.00	0.00	0.00	0.00	71.00	71.00	100%
	Special Programs	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Special Events	0.00	0.00	0.00	0.00	0.00	0.00	96.00	96.00	100%
	Citizen Corps Program	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Dues-Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Equipment Leasing-Maint	0.00	0.00	0.00	0.00	0.00	0.00	170.00	170.00	100%
	Volunteer Insurance	0.00	591.30	0.00	0.00	0.00	591.30	581.00	-10.30	-2%
	Postage	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Computer Tech Support	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Printing-Publishing	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Utilities	236.57	360.13	338.33	455.51	127.91	1,518.45	3,754.00	2,235.55	60%
	Telecommunications	272.39	577.02	272.02	59.50	141.61	1,322.54	3,166.00	1,843.46	58%
	Staff Training	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Office Supplies/Sm Equipment	0.00	0.00	0.00	0.00	0.00	0.00	22.00	22.00	100%
	Operating Supplies	0.00	0.00	0.00	0.00	0.00	0.00	82.00	82.00	100%
	Disaster Operations Supplies	0.00	200.00	0.00	0.00	0.00	200.00	323.00	123.00	38%
	Building	0.00	315.90	0.00	0.00	0.00	315.90	395.00	79.10	20%
	Vehicle Expense	0.00	0.00	1,788.77	0.00	0.00	1,788.77	1,800.00	11.23	1%
	<b>Total</b>	<b>508.96</b>	<b>2,221.94</b>	<b>2,883.51</b>	<b>837.93</b>	<b>592.47</b>	<b>7,044.81</b>	<b>16,969.00</b>	<b>9,924.19</b>	<b>58%</b>

**MAINE TOWNSHIP GENERAL TOWN FUND**

<b>50%</b>	<b>of the year remaining</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUN</b>	<b>JUL</b>	<b>YTD DISBURSE</b>	<b>BUDGET</b>	<b>BALANCE</b>	<b>% Left</b>
	<b>TOTAL OPERATING EXPENSE</b>	289,271.99	311,539.64	452,870.07	348,694.26	337,364.14	1,739,740.10	4,171,060.00	2,431,319.90	<b>58%</b>

**MAINE TOWNSHIP GENERAL ASSISTANCE FUND**

50%	of the year remaining	MAR	APR	MAY	JUN	JUL	YTD DISBURSE	BUDGET	BALANCE	% Left
	<b>Thursday, August 22, 2019</b>	12:13:47 PM								
	<b>REVENUE</b>									
	Beginning Balance									
	Property Tax	342,564.56	8,336.31	4,889.48	0.00	0.00	355,790.35	600,000.00	244,209.65	41%
	SS Reimbursement	380.00	0.00	0.00	0.00	0.00	380.00	10,813.00	10,433.00	96%
	Interest Income	599.81	4,979.02	594.47	537.77	633.94	7,345.01	6,010.00	-1,335.01	-22%
	Energy Assistance Revenue	1,146.00	928.00	562.00	60.00	1,328.00	4,024.00	21,066.00	17,042.00	81%
						0.00				
	<b>NET REVENUE</b>	<b>345,880.37</b>	<b>27,329.33</b>	<b>6,045.95</b>	<b>597.77</b>	<b>1,961.94</b>	<b>518,159.71</b>	<b>637,889.00</b>	<b>119,729.29</b>	<b>19%</b>
	<b>EXPENSES</b>									
	<b>EXPENSES-ADMINISTRATIVE</b>									
	Gross Pay Account	21,879.70	17,859.58	29,034.27	19,352.82	19,352.82	107,479.19	282,270.00	174,790.81	62%
	IDES	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Social Security	1,621.42	1,313.88	2,166.15	1,446.36	1,444.64	7,992.45	22,000.00	14,007.55	64%
	IMRF	2,332.38	1,903.83	3,095.06	2,063.02	2,063.01	11,457.30	31,000.00	19,542.70	63%
	Administrative Div. Health Ins.	7,423.54	7,423.54	7,423.54	7,617.62	8,075.37	37,963.61	83,482.00	45,518.39	55%
	Life Insurance	69.50	69.50	69.50	69.50	72.65	350.65	900.00	549.35	61%
	Dental Insurance	149.00	138.00	148.60	18.00	656.00	1,109.60	4,000.00	2,890.40	72%
	Tuition Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Accounting Services	433.94	444.94	583.02	464.02	443.02	2,368.94	8,871.00	6,502.06	73%
	Conferences Meetings	0.00	0.00	0.00	0.00	0.00	0.00	340.00	340.00	100%
	Dues Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	50.00	50.00	100%
	Print Management	0.00	370.20	370.20	370.20	370.20	1,480.80	4,443.00	2,962.20	67%
	General Insurance-Liab-Bond	0.00	0.00	7,144.60	0.00	0.00	7,144.60	7,645.00	500.40	7%
	Legal Services	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Mileage-Travel-Lodging	0.00	0.00	0.00	0.00	0.00	0.00	885.00	885.00	100%
	Postage	290.98	226.35	232.10	172.90	232.10	1,154.43	3,475.00	2,320.57	67%
	Printing Publishing	370.20	1,664.96	0.00	55.00	0.00	2,090.16	628.00	-1,462.16	-233%
	Staff Training	0.00	0.00	0.00	0.00	0.00	0.00	389.00	389.00	100%
	Hearing Officer	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Office Supplies	0.00	0.00	31.89	0.00	0.00	31.89	2,230.00	2,198.11	99%
	Operating Supplies/Maint	0.00	166.75	462.00	0.00	0.00	628.75	941.00	312.25	33%
	Computer Software Development	0.00	0.00	0.00	0.00	0.00	0.00	2,350.00	2,350.00	100%
	Comp Tech Support	520.00	520.00	520.00	520.00	520.00	2,600.00	6,240.00	3,640.00	58%
	<b>Total</b>	<b>35,090.66</b>	<b>32,101.53</b>	<b>51,280.93</b>	<b>32,149.44</b>	<b>33,229.81</b>	<b>183,852.37</b>	<b>462,144.00</b>	<b>278,291.63</b>	<b>60%</b>
	<b>EXPENSES-ASSISTANCE</b>									
	Client Insurance	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Emergency Assist Program	95.00	95.00	0.00	0.00	300.00	490.00	1,150.00	660.00	57%
	Prescription Drugs	0.00	0.00	0.00	0.00	1,735.90	1,735.90	1,157.00	-578.90	-50%
	Dental Services	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Medical Services	0.00	168.75	0.00	0.00	0.00	168.75	12.00	-156.75	-1306%
	Funeral & Burial Services	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%

**MAINE TOWNSHIP GENERAL ASSISTANCE FUND**

50%	of the year remaining	MAR	APR	MAY	JUN	JUL	YTD DISBURSE	BUDGET	BALANCE	% Left
	<b>Thursday, August 22, 2019</b>	12:13:47 PM								
	Client Utilities	961.08	786.31	808.20	487.40	752.78	3,795.77	7,569.00	3,773.23	50%
	Shelter-Rent	4,951.66	5,232.22	4,877.22	4,944.22	6,510.22	26,515.54	64,281.00	37,765.46	59%
	Ambulance Paramedic	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Food/Pers essentials	6,000.00	6,000.00	0.00	0.00	6,000.00	18,000.00	42,555.00	24,555.00	58%
	Transport/Clothing	1,894.00	1,854.00	1,675.00	1,760.00	2,080.00	9,263.00	21,069.00	11,806.00	56%
	Transient	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Catastro. Med. Insurance	0.00	0.00	0.00	0.00	0.00	0.00	4,080.00	4,080.00	100%
	<b>Total</b>	<b>13,901.74</b>	<b>14,136.28</b>	<b>7,360.42</b>	<b>7,191.62</b>	<b>17,378.90</b>	<b>59,968.96</b>	<b>141,878.00</b>	<b>81,909.04</b>	<b>58%</b>
	<b>TOTAL OPERATING EXPENSES</b>	<b>48,992.40</b>	<b>46,237.81</b>	<b>58,641.35</b>	<b>39,341.06</b>	<b>50,608.71</b>	<b>243,821.33</b>	<b>604,022.00</b>	<b>360,200.67</b>	<b>60%</b>

**MAINE TOWNSHIP ROAD AND BRIDGE FUND**

50% of the year remaining      MAR      APR      MAY      JUN      JUL      YTD DISBURSE      BUDGET      BALANCE      % Left

**REVENUE**

Property Tax	735,875.84	28,220.37	11,279.81	0.00	399,027.71	1,174,403.73	1,902,125.00	727,721.27	38%
Other Income	5,213.86	400.00	10,011.02	1,160.33	500.00	17,285.21	55,780.00	38,494.79	69%
Interest Income	795.16	853.25	831.67	761.55	800.32	4,041.95	3,618.00	-423.95	-12%
f Permit Fees	0.00	425.00	0.00	2,476.75	1,375.00	4,276.75	14,068.00	9,791.25	70%
Persnl Prop Replacement Tx	0.00	16,961.19	20,620.68	0.00	12,179.98	49,761.85	73,033.00	23,271.15	32%
<b>NET REVENUE</b>	<b>741,884.86</b>	<b>46,859.81</b>	<b>42,743.18</b>	<b>4,398.63</b>	<b>413,883.01</b>	<b>1,249,769.49</b>	<b>2,048,624.00</b>	<b>798,854.51</b>	<b>39%</b>

**EXPENSES**

**GENERAL ROAD FUND-ADMINISTRATIVE**

Admin Salary Expense	4,659.48	4,659.48	6,989.22	5,498.36	4,892.46	26,699.00	64,000.00	37,301.00	58%
Health Insurance	9,520.80	12,166.19	12,236.63	11,918.87	11,770.28	57,612.77	153,800.00	96,187.23	63%
Life Insurance	55.60	83.40	97.30	83.40	87.18	406.88	1,200.00	793.12	66%
Dental Insurance	559.00	129.00	1,820.50	564.00	36.00	3,108.50	5,000.00	1,891.50	38%
Alcohol & Drug Testing	0.00	0.00	0.00	0.00	0.00	0.00	540.00	540.00	100%
Payroll Service	323.36	334.36	505.95	370.44	352.30	1,886.41	4,500.00	2,613.59	58%
Accounting Services	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	2,500.00	100%
Conferences Meetings	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100%
Dues Subscriptions	0.00	0.00	250.00	0.00	0.00	250.00	550.00	300.00	55%
Legal Services	0.00	0.00	320.00	315.00	4,800.00	5,435.00	12,000.00	6,565.00	55%
Mileage Travel Expense	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	100%
Municipal Replacement Tax	0.00	0.00	0.00	0.00	0.00	0.00	35,000.00	35,000.00	100%
Postage	0.00	0.00	23.30	0.00	8.50	31.80	175.00	143.20	82%
Printing Publishing	0.00	1,323.51	234.35	1,534.46	0.00	3,092.32	6,000.00	2,907.68	48%
Telephone	459.93	598.96	597.35	685.46	600.81	2,942.51	6,500.00	3,557.49	55%
Training	0.00	0.00	0.00	0.00	0.00	0.00	400.00	400.00	100%
Miscellaneous	0.00	0.00	0.00	112.35	-6.61	105.74	300.00	194.26	65%
Office Supplies	0.00	21.15	88.06	180.13	0.00	289.34	1,500.00	1,210.66	81%
Office Equipment	0.00	0.00	111.99	0.00	0.00	111.99	5,000.00	4,888.01	98%
<b>Total</b>	<b>15,578.17</b>	<b>19,316.05</b>	<b>23,274.65</b>	<b>21,262.47</b>	<b>22,540.92</b>	<b>101,972.26</b>	<b>300,465.00</b>	<b>198,492.74</b>	<b>66%</b>

**GENERAL ROAD FUND-MAINTENANCE**

Maint Salary Expense	16,015.40	0.00	0.00	0.00	0.00	16,015.40	130,000.00	113,984.60	88%
Maintenance-Uniforms	827.59	230.77	600.97	0.00	0.00	1,659.33	3,000.00	1,340.67	45%
Building Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00	4,000.00	100%
Equipment Leasing Maint	1,027.60	1,874.64	2,955.16	7,551.97	1,940.09	15,349.46	85,000.00	69,650.54	82%
Landfill Charges - GRF	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	100%
Rentals	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	3,000.00	100%
Street Lighting	0.00	4,565.16	5,020.96	4,512.18	4,523.02	18,621.32	53,500.00	34,878.68	65%
Tree Removal & Spraying	0.00	391.50	0.00	0.00	0.00	391.50	20,000.00	19,608.50	98%
Utilities	994.79	61.63	890.55	312.96	272.11	2,532.04	9,000.00	6,467.96	72%
Tree Replacement Program	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100%
Gasoline Oil	375.99	1,119.23	1,594.23	2,190.18	523.04	5,802.67	30,000.00	24,197.33	81%

**MAINE TOWNSHIP ROAD AND BRIDGE FUND**

50% of the year remaining	MAR	APR	MAY	JUN	JUL	YTD DISBURSE	BUDGET	BALANCE	% Left
Building & Oper Sup Mat 1	0.00	299.71	0.00	0.00	253.26	552.97	7,000.00	6,447.03	92%
Maint Equip & Small Tools	0.00	112.12	31.93	271.00	477.25	892.30	10,000.00	9,107.70	91%
Supplies (Equipment)	619.46	637.44	269.95	579.37	183.10	2,289.32	25,000.00	22,710.68	91%
Supplies Roads GRF	0.00	32.33	190.91	0.00	0.00	223.24	4,500.00	4,276.76	95%
Supplies Snow Removal	0.00	0.00	0.00	0.00	0.00	0.00	65,000.00	65,000.00	100%
<b>Total</b>	<b>19,860.83</b>	<b>9,324.53</b>	<b>11,554.66</b>	<b>15,417.66</b>	<b>8,171.87</b>	<b>64,329.55</b>	<b>450,500.00</b>	<b>386,170.45</b>	<b>86%</b>

**PERMANENT ROAD FUND**

Labor On Roads	13,003.09	25,827.39	40,899.62	32,425.46	28,139.65	140,295.21	290,000.00	149,704.79	52%
Drainage	0.00	0.00	0.00	534.00	2,022.00	2,556.00	10,000.00	7,444.00	74%
Engineering Services	0.00	2,150.00	4,611.25	5,555.64	3,647.12	15,964.01	40,000.00	24,035.99	60%
Landfill Charges - PRF	0.00	0.00	1,135.75	979.80	365.00	2,480.55	10,000.00	7,519.45	75%
Project Expenses	0.00	0.00	0.00	0.00	0.00	0.00	3,500.00	3,500.00	100%
Maintenance Roads	0.00	0.00	0.00	3,688.02	4,755.00	8,443.02	405,000.00	396,556.98	98%
Road Improvement Fund	0.00	0.00	0.00	0.00	0.00	0.00	150,000.00	150,000.00	100%
Supplies / Roads PRF	50.50	815.68	172.84	1,678.30	1,898.73	4,616.05	45,000.00	40,383.95	90%
<b>Total</b>	<b>13,053.59</b>	<b>28,793.07</b>	<b>46,819.46</b>	<b>44,861.22</b>	<b>40,827.50</b>	<b>174,354.84</b>	<b>953,500.00</b>	<b>779,145.16</b>	<b>82%</b>

**EQUIPMENT & BUILDING FUND**

Equipment	730.00	0.00	0.00	202,981.89	0.00	203,711.89	225,000.00	21,288.11	9%
Building	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00	15,000.00	100%
Storage Building	1,403.75	2,860.29	1,473.93	1,473.93	1,473.93	8,685.83	19,500.00	10,814.17	55%
<b>Total</b>	<b>2,133.75</b>	<b>2,860.29</b>	<b>1,473.93</b>	<b>204,455.82</b>	<b>1,473.93</b>	<b>212,397.72</b>	<b>259,500.00</b>	<b>47,102.28</b>	<b>18%</b>

**SOCIAL SECURITY FUND**

Social Security	2,502.47	2,258.24	3,580.24	2,833.64	2,455.45	13,630.04	37,500.00	23,869.96	64%
<b>Total</b>	<b>2,502.47</b>	<b>2,258.24</b>	<b>3,580.24</b>	<b>2,833.64</b>	<b>2,455.45</b>	<b>13,630.04</b>	<b>37,500.00</b>	<b>23,869.96</b>	<b>64%</b>

**INSURANCE FUND**

Workmans Compensation	0.00	0.00	19,112.00	0.00	0.00	19,112.00	19,112.00	0.00	0%
Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	535.00	535.00	100%
Gen Ins Liability Ins Bond	0.00	0.00	38,019.00	0.00	0.00	38,019.00	38,019.00	0.00	0%
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>57,131.00</b>	<b>0.00</b>	<b>0.00</b>	<b>57,131.00</b>	<b>57,666.00</b>	<b>535.00</b>	<b>1%</b>

**IL MUNICIPAL RETIREMENT FUND**

IMRF	3,590.07	3,249.90	5,104.95	4,042.68	3,521.22	19,508.82	60,000.00	40,491.18	67%
IMRF Employer ERI Cost	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100%
<b>Total</b>	<b>3,590.07</b>	<b>3,249.90</b>	<b>5,104.95</b>	<b>4,042.68</b>	<b>3,521.22</b>	<b>19,508.82</b>	<b>61,000.00</b>	<b>41,491.18</b>	<b>68%</b>

<b>TOTAL OPERATING EXPENSES</b>	<b>56,718.88</b>	<b>65,802.08</b>	<b>148,938.89</b>	<b>292,873.49</b>	<b>78,990.89</b>	<b>643,324.23</b>	<b>2,120,131.00</b>	<b>1,476,806.77</b>	<b>70%</b>
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MOTION TO APPROVE PAYROLL FOR PAYDATES OF AUGUST 9, 2019,  
AND AUGUST 23, 2019 AND ROAD DISTRICT CHECKS #21001  
THROUGH CHECK #21034 IN THE AMOUNT OF \$544,224.01.

# Maine Township Road & Bridge Fund

**AUGUST 2019**

<u>Check #</u>	<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Amount</u>
21001	Aug 1	The Lincoln National	Employer Paid Life Insurance	87.18
21002	Aug 1	Blue Cross Blue Shield of IL	August Health Insurance	12,303.82
21003	Aug 1	The Lincoln National	Vol Life Insurance	86.32
21004	Aug 1	Vision Service Plan (IL)	VSP Vol Vision Insurance	6.60
Wire	Aug 9	IMRF	Illinois Municipal Retirement Fund	5,093.28
Wire	Aug 9	Federal Electronic Payroll System	Federal Taxes	4,813.41
Wire	Aug 9	Illinois Department of Revenue	State Taxes	794.53
S/C	Aug 9	Paychex	Service Fee	168.65
Dir.Deposit	Aug 9	Richard A. Brandes	Payroll Check	1,747.81
Dir.Deposit	Aug 9	Peter Douvalakis	Payroll Check	3,892.36
Dir.Deposit	Aug 9	Jason D. Fox	Payroll Check	1,509.04
Dir.Deposit	Aug 9	Dawne Scheel Hayman	Payroll Check	1,564.99
Dir.Deposit	Aug 9	Peter A. Jimenez	Payroll Check	1,532.55
Dir.Deposit	Aug 9	Justin E. Mac Intyre	Payroll Check	1,686.63
21005	Aug 20	A T & T	Telephone Service 8/4-9/3/19	397.36
21006	Aug 20	A T & T	Internet Service 8/3-9/2/19	61.53
21007	Aug 20	Verizon Wireless	Telephone 7/4-8/3/19	92.63
Wire	Aug 23	Federal Electronic Payroll System	Federal Taxes	4,358.84
Wire	Aug 23	Illinois Department of Revenue	State Taxes	737.55
S/C	Aug 23	Paychex	Service Fee	168.65
Dir.Deposit	Aug 23	Richard A. Brandes	Payroll Check	1,806.36
Dir.Deposit	Aug 23	Peter Douvalakis	Payroll Check	2,771.31
Dir.Deposit	Aug 23	Jason D. Fox	Payroll Check	1,628.79
Dir.Deposit	Aug 23	Dawne Scheel Hayman	Payroll Check	1,564.99
Dir.Deposit	Aug 23	Peter A. Jimenez	Payroll Check	1,634.38
Dir.Deposit	Aug 23	Justin E. Mac Intyre	Payroll Check	1,814.55
21008	Aug 27	Metro Federal Credit Union	Office Supplies & Equipment	202.30
21009	Aug 27	Metro Federal Credit Union	Equipment Supplies & Parts	117.83
21010	Aug 27	Arrow Equipment Co.	Maintenance of Roads	147,851.49
21011	Aug 27	Atlas Bobcat LLC	Repairs to Bobcat	97.31
21012	Aug 27	Beverly Material LLC	Supplies for Road	250.50
21013	Aug 27	COMED - Garage	Utilities-Service at Garage	323.47
21014	Aug 27	COMED - Street Lighting	Street Lighting	4,390.59
21015	Aug 27	COMED - Traffic Signals	Traffic Signals	48.20
21016	Aug 27	Conserv FS	Fuel	1,337.60
21017	Aug 27	City of Des Plaines	Water & Sewer Service at Garage	75.15
21018	Aug 27	Des Plaines Material & Supply	Supplies for Road	228.19
21019	Aug 27	Domestic Uniform Rental	Building & Operating Supplies	32.00
21020	Aug 27	Peter Douvalakis	Reimbursement for Telephone	50.00

21021	Aug 27	Groot Industries, Inc.	Landfill Charges	335.25
21022	Aug 27	Capital One Commercial	Shop Supplies	8.98
21023	Aug 27	Healy Asphalt Co. LLC	Supplies for Road	1,761.92
21024	Aug 27	Home Depot Credit Services	Shop Tools & Supplies	199.69
21025	Aug 27	Lorusso Cement Contractors, Inc.	Road Improvement	42,952.62
21026	Aug 27	MacMunnis Inc AAF COMED	Offsite Storage	1,473.93
21027	Aug 27	Maine Township-Town Fund	July 2019 Dental Insurance	36.00
21028	Aug 27	Nicor Ga	Utilities-Service at Garage	173.46
21029	Aug 27	Plote Construction Inc.	Maintenance of Roads	286,994.20
21030	Aug 27	Security Benefit	Deferred Comp.	890.00
21031	Aug 27	Spaceco, Inc.	Engineering Services	1,625.04
21032	Aug 27	State Treasurer	Maint for April, May & June 2019	292.50
21033	Aug 27	Wage Levy Unit	Wage Garnishment	42.39
21034	Aug 27	Acuity Specialty Products, Inc.	Building & Operating Supplies	109.29

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**\$ 544,224.01**

We the undersigned members of the Board of Trustees of Maine Township, do hereby certify that we have examined the Payroll for Paydates of August 9, 2019, and August 23, 2019 and Road District Checks #21001 through Checks #21034 and authorize the Supervisor to issue Checks in payment.

WITNESS OUR HANDS AND SEALS THIS 27TH DAY OF AUGUST, 2019

\_\_\_\_\_  
Supervisor

Attest:

\_\_\_\_\_  
Clerk

\_\_\_\_\_  
Trustees

MOTION TO APPROVE PAYROLL FOR PAYDATES OF AUGUST 9, 2019,  
AND AUGUST 23, 2019 AND GENERAL TOWN FUND CHECKS #57044  
THROUGH CHECK #57114 IN THE AMOUNT OF \$304,329.56.

# Maine Township General Town Fund

## AUGUST 2019

<u>Check #</u>	<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Amount</u>
56940V	Aug 5	VOID	Void-Des Plaines Pk District	(671.00)
57044V	Aug 1	VOID	Void	-
57045	Aug 1	Aflac	Aflac Life	51.62
57046	Aug 1	BlueCross BlueShield	Health Insurance	71,877.63
57047	Aug 1	Comcast	Internet & Fax	314.96
57048	Aug 1	NCPERS Group Life Ins.	IMRF Voluntary Life Ins.	96.00
57049	Aug 1	The Lincoln National	Life Insurance	421.37
57050	Aug 1	Vision Service Plan (IL)	VSP Voluntary Vision Ins.	143.24
57051V	Aug 1	VOID	Void	-
57052	Aug 1	The Lincoln National	Voluntary Life Insurance	104.94
57053	Aug 2	Republic SVC #551	Monthly Pay 8/1-8/31	352.94
57054	Aug 7	Township Officials of IL	Membership Dues 2019/20	1,467.59
Wire	Aug 9	Illinois Municipal Retirement Fund	IRMF	20,891.44
Wire	Aug 9	Federal Electronic Payroll System	Federal Taxes	15,703.82
Wire	Aug 9	Illinois Department of Revenue	State Taxes	2,965.12
S/C	Aug 9	Paychex	Service Fee	362.17
3390	Aug 9	Susan Moylan Krey	Payroll	946.24
3391	Aug 9	Walter Kazmierczak	Payroll	4,404.28
3392	Aug 9	David A. Carrabotta	Payroll	-
3393	Aug 9	Dorothy D. Moran	Payroll	355.02
3394	Aug 9	Terrence Donnelly	Payroll	446.88
Dir.Deposit	Aug 9	Laura J. Morask	Payroll	663.61
Dir.Deposit	Aug 9	Peter W. Gialamas	Payroll	315.52
Dir.Deposit	Aug 9	Claire R. McKenzie	Payroll	434.81
Dir.Deposit	Aug 9	Kimberly Jones	Payroll	416.73
Dir.Deposit	Aug 9	Susan Kelly Sweeney	Payroll	453.58
Dir.Deposit	Aug 9	Carol A. Langan	Payroll	1,378.98
Dir.Deposit	Aug 9	Dayna E. Berman	Payroll	2,680.32
Dir.Deposit	Aug 9	Denise M. Jajko	Payroll	1,467.28
Dir.Deposit	Aug 9	Doriene K. Prorak	Payroll	1,542.39
Dir.Deposit	Aug 9	Jessica M. Fox	Payroll	880.40
Dir.Deposit	Aug 9	John P. McKenna	Payroll	698.36
Dir.Deposit	Aug 9	Marty Cook	Payroll	632.06
Dir.Deposit	Aug 9	Michael A. Samaan	Payroll	1,495.00
Dir.Deposit	Aug 9	Nader A. Ghazaleh Sr.	Payroll	1,078.97
Dir.Deposit	Aug 9	Nicholas W. Kanehl	Payroll	868.53
Dir.Deposit	Aug 9	Robert M. Carrozza	Payroll	182.67
Dir.Deposit	Aug 9	Sophia R. Nyanue	Payroll	143.83
Dir.Deposit	Aug 9	Stephen T. Basista	Payroll	404.04
Dir.Deposit	Aug 9	Tracy D. Cummings	Payroll	1,261.12
Dir.Deposit	Aug 9	Victoria K. Rizzo	Payroll	1,654.77
Dir.Deposit	Aug 9	Debra A. Babich	Payroll	1,399.73
Dir.Deposit	Aug 9	Elizabeth J. Coy	Payroll	1,344.14

Dir.Deposit	Aug 9	Faris E. Dababneh	Payroll	1,025.23
Dir.Deposit	Aug 9	Mary Dolores Phillips	Payroll	632.94
Dir.Deposit	Aug 9	Anne M. Kolpak-Camarrano	Payroll	1,262.71
Dir.Deposit	Aug 9	Anna E. Lydka	Payroll	1,478.94
Dir.Deposit	Aug 9	Branka Mackic-Aleksic	Payroll	896.85
Dir.Deposit	Aug 9	Kristina A. Christie	Payroll	907.39
Dir.Deposit	Aug 9	Naomi J. Bowman	Payroll	1,127.47
Dir.Deposit	Aug 9	Richard D. Lyon	Payroll	2,181.98
Dir.Deposit	Aug 9	Karen A. Cohen	Payroll	1,150.17
Dir.Deposit	Aug 9	Marie C. Dachniwsky	Payroll	1,408.37
Dir.Deposit	Aug 9	Monika Jaroszewicz	Payroll	1,322.82
Dir.Deposit	Aug 9	Oksana T. Bukaczyk	Payroll	1,112.31
Dir.Deposit	Aug 9	Therese A. Tully	Payroll	1,471.52
Dir.Deposit	Aug 9	Catherine Fredericksen	Payroll	474.64
Dir.Deposit	Aug 9	Rosalind Luburich	Payroll	532.64
Dir.Deposit	Aug 9	Wieslawa Tytko	Payroll	1,584.56
Dir.Deposit	Aug 9	John Bennett	Payroll	135.43
57055	Aug 14	Access One, Inc.	Telecommunications	144.63
57056	Aug 14	The Barefoot Hawaiian Inc.	Neighborhood Watch	242.50
57057	Aug 14	COMED	Utilities 7/5-8/5/19	143.03
57058	Aug 14	Dish	Cable Service 7/26-8/25/19	48.03
57059	Aug 15	Verizon Wireless-Admin	Telecommunications	167.14
Wire	Aug 16	Paychex Time Attendance Fee	Payroll Administration Fee	563.00
Wire	Aug 23	Federal Electronic Payroll System	Federal Taxes	16,285.56
Wire	Aug 23	Illinois Department of Revenue	State Taxes	2,958.25
S/C	Aug 23	Paychex	Service Fee	350.76
3395	Aug 23	Susan Moylan Krey	Payroll	946.24
3396	Aug 23	Dorothy D. Moran	Payroll	358.30
3397	Aug 23	Ronald R. Bartsch	Payroll	98.32
3398	Aug 23	Terrence Donnelly	Payroll	446.88
Dir.Deposit	Aug 23	Laura J. Morask	Payroll	663.56
Dir.Deposit	Aug 23	Peter W. Gialamas	Payroll	315.52
Dir.Deposit	Aug 23	Carol A. Langan	Payroll	1,378.98
Dir.Deposit	Aug 23	Dayna E. Berman	Payroll	2,680.32
Dir.Deposit	Aug 23	Denise M. Jajko	Payroll	1,622.63
Dir.Deposit	Aug 23	Denise M. Jajko	Payroll	3,638.76
Dir.Deposit	Aug 23	Doriene K. Prorak	Payroll	1,542.39
Dir.Deposit	Aug 23	Jessica M. Fox	Payroll	1,122.48
Dir.Deposit	Aug 23	John P. McKenna	Payroll	701.41
Dir.Deposit	Aug 23	Marty Cook	Payroll	632.06
Dir.Deposit	Aug 23	Michael A. Samaan	Payroll	1,495.00
Dir.Deposit	Aug 23	Nader A. Ghazaleh Sr.	Payroll	1,152.61
Dir.Deposit	Aug 23	Nicholas W. Kanehl	Payroll	868.53
Dir.Deposit	Aug 23	Sophia R. Nyanue	Payroll	139.65
Dir.Deposit	Aug 23	Stephen T. Basista	Payroll	324.22
Dir.Deposit	Aug 23	Tracy D. Cummings	Payroll	864.12
Dir.Deposit	Aug 23	Victoria K. Rizzo	Payroll	1,654.77
Dir.Deposit	Aug 23	Debra A. Babich	Payroll	1,399.73

Dir.Deposit	Aug 23	Elizabeth J. Coy	Payroll	1,344.14
Dir.Deposit	Aug 23	Faris E. Dababneh	Payroll	1,025.23
Dir.Deposit	Aug 23	Mary Dolores Phillips	Payroll	632.94
Dir.Deposit	Aug 23	Anne M. Kolpak-Camarrano	Payroll	1,262.71
Dir.Deposit	Aug 23	Branka Mackic-Aleksic	Payroll	896.85
Dir.Deposit	Aug 23	Kristina A. Christie	Payroll	907.39
Dir.Deposit	Aug 23	Kristen E. Herdegen	Payroll	873.14
Dir.Deposit	Aug 23	Naomi J. Bowman	Payroll	1,127.47
Dir.Deposit	Aug 23	Richard D. Lyon	Payroll	2,181.98
Dir.Deposit	Aug 23	Karen A. Cohen	Payroll	1,150.17
Dir.Deposit	Aug 23	Marie C. Dachniwsky	Payroll	1,408.37
Dir.Deposit	Aug 23	Monika Jaroszewicz	Payroll	1,322.82
Dir.Deposit	Aug 23	Oksana T. Bukaczyk	Payroll	1,112.31
Dir.Deposit	Aug 23	Therese A. Tully	Payroll	1,471.52
Dir.Deposit	Aug 23	Catherine Fredericksen	Payroll	842.52
Dir.Deposit	Aug 23	Rosalind Luburich	Payroll	1,000.88
Dir.Deposit	Aug 23	Wieslawa Tytko	Payroll	1,584.61
Dir.Deposit	Aug 23	John Bennett	Payroll	135.43
57060	Aug 27	Amanda Dee	Recovery Connection Flyers	450.00
57061	Aug 27	American Charge Service	20 Mainelines Vouchers	100.00
57062	Aug 27	Ancel Glink P.C.	Corporate Legal Fees	9,993.75
57063	Aug 27	Aqua Illinois, Inc.	Water & Sewer 6/24-7/24	146.28
57064	Aug 27	Republic SVC #551	Capital Fund-Yard Waste Stickers	6,400.00
57065	Aug 27	Avenues to Independence	Grant Payment 5	4,088.00
57066	Aug 27	Big Fish Graphic Design, LLC	Recovery Connection Brochure	971.50
57067	Aug 27	Bond, Dickson & Associates, P.C.	IMRF Legal Fees	2,854.73
57068	Aug 27	The Center of Concern	Grant Payment 6	3,341.00
57069	Aug 27	Kristina Christie, Reimbursement	MaineStay Mileage Site Visits	87.46
57070	Aug 27	Karen Cohen, Reimbursement	Mileage Reimbursement	23.89
57071	Aug 27	Comcast Business	BE Service 8/1-8/31	1,435.92
57072	Aug 27	Comcast Cable	OEM Telecommunications	141.61
57073	Aug 27	Comed	Electric Service 7/9-8/7/19	1,536.05
57074	Aug 27	Crossfit-88, Inc.	Recovery Connection	800.00
57075	Aug 27	David Burke	Recovery Connection-Picnic	559.00
57076	Aug 27	Office Equipment Leasing Co.	Print Management	1,376.00
57077	Aug 27	District 63 Education	Grant Payment 4 & 5	3,750.00
57078	Aug 27	Fast Break Beverages, Inc.	Operating Supplies-Coffee Order	455.35
57079	Aug 27	Garvey's Office Products	Office Supplies	841.10
57080	Aug 27	Peter Gialamas, Reimbursement	Neighborhood Watch Reimb.	931.17
57081	Aug 27	Glenkird/Keystone Foundation	Grant Payment 2	900.00
57082	Aug 27	Graphic Solutions, Inc.	Printing-Publishing	855.00
57083	Aug 27	Illinois Search & Rescue	Membership Renewal	62.50
57084	Aug 27	The Josselyn Center	Grant Payment 5	8,650.00
57085	Aug 27	Journal & Topics Newspapers	Neighborhood Watch Ad	595.00
57086	Aug 27	Leyden Family Service	Grant Payment	4,683.00
57087	Aug 27	Miracle House, Inc.	Grant Payment 1	2,700.00
57088	Aug 27	Dorothy Moran, Reimbursement	Mileage Reimb. March-July 2019	36.54
57089	Aug 27	Susan Moylan Krey	Reimbursement	1,837.05

57090	Aug 27	Niles Flash Cab	67 Mainline Vouchers	335.00
57091	Aug 27	Nicor Gas	Commercial Heat 7/12-8/11	119.34
57092	Aug 27	Nicor Gas	OEM Commercial Heat 6/18-7/16	96.99
57093	Aug 27	NW Suburban Day Care Ctr	Grant Payment 6	3,550.00
57094	Aug 27	Older Adult Services	Grant Payment 2	1,315.00
57095	Aug 27	Otis Elevator Company	Elavator Service	1,625.25
57096	Aug 27	Park Ridge Dispatch, Inc.	MaineLines Vouchers	540.00
57097	Aug 27	Pitney Bowes Purchase Power	Passport Postage	960.00
57098	Aug 27	Presstech, Inc.	MaineStreamers Newsletter	930.00
57099	Aug 27	Quinn Print, Inc.	Recovery Connection Brochure	245.00
57100	Aug 27	Security Benefit	Deferred Comp Contributions	1,540.00
57101	Aug 27	United Dispatch	3 Cab Coupons	15.00
57102	Aug 27	Tom Vaughn-Chapter 13 Trustee	Wage Garnishment	397.00
57103	Aug 27	Warehouse Direct	Computer Tech	2,600.00
57104	Aug 27	Barbara A. Weiner	Legal Consultation	800.00
57105	Aug 27	Metro Federal Credit Union	Summer Youth Camp	546.91
57106V	Aug 27	VOID	Void	-
57107	Aug 27	Metro Federal Credit Union	Operating Supplies	264.80
57108	Aug 27	Metro Federal Credit Union	Recovery Connection Programs	1,721.23
57109V	Aug 27	VOID	Void	-
57110	Aug 27	VOID	Void	-
57111	Aug 27	Metro Federal Credit Union	Code Enf. Supplies	60.36
57112	Aug 27	Metro Federal Credit Union	Assessor Conf. Mtgs & Supplies	162.44
57113	Aug 27	Metro Federal Credit Union	Building & Grounds, Supplies	306.41
57114	Aug 27	Metropolitan Township Association	Summer Symposium-Trustees	30.00
				<b>\$ 304,329.56</b>

We the undersigned members of the Board of Trustees of Maine Township, do hereby certify that we have examined the Payroll for Paydates of August 9, 2019 and August 23, 2019 and General Town Fund Checks #57044 through Check #57114 and authorize the Supervisor to issue Checks in payment.

WITNESS OUR HANDS AND SEALS THIS 27TH DAY OF AUGUST 2019.

\_\_\_\_\_  
Supervisor

Attest:

\_\_\_\_\_  
Clerk

\_\_\_\_\_  
Trustees

**MEMORANDUM**

To: Clerk Peter Gialamas  
Assessor Susan Moylan Krey  
Hwy. Commissioner Walter Kazmierczak  
Trustee Kimberly Jones  
Trustee David A. Carrabotta, Esq.  
Trustee Claire R. McKenzie  
Trustee Susan Kelly Sweeney

cc: Administrator Dayna Berman  
Township Attorney

From: Supervisor Laura J. Morask

Subject: Barton Contract

Date: August 22, 2019

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Attached please find two Barton & Barton Ltd. d/b/a Barton Marketing Group Contracts for Professional Services. The first Contract is an hourly rate and the second Contract is a flat monthly retainer.

This matter is up for discussion and vote at the August 27, 2019 Board Meeting.

Thank you.

## GENERAL AGREEMENT AND CONTRACT FOR PROFESSIONAL SERVICES

AGREEMENT is made effective August 27, 2019 between the TOWN OF MAINE, a municipal corporation with its principal office at 1700 Ballard Road, Park Ridge, Illinois 60068 (the "Township") and Barton & Barton Ltd. dba Barton Marketing Group with its principal office at 1007 South Cleveland Avenue, Park Ridge, Illinois 60068 (the "Contractor").

1. Appointment and Authorization of Contractor. The Contractor is hereby retained and appointed to represent the Township in carrying out its public information program. The Contractor shall perform as an independent contractor, not as an employee, and is not entitled to any employee benefits which are or may be offered to Township employees. The Contractor assumes all responsibility for any state, federal, or local taxes due and owing as a result of this Agreement with no responsibility on the part of the Township. The Contractor shall communicate with the Administrator, the Township Supervisor or elected officials. The Township shall not have any responsibility, control or supervision over the Contractor's office, hours and/or methods of operation.

2. Contractor's Services. The Contractor shall act as the Township's public information representative and perform upon prior authorization by the Township, any or all of the following services to the extent necessary to meet the Township's needs:

- (a) Develop and maintain a public information program designed to meet the Township's needs. This includes an editorial calendar for Mainely News and press releases.
- (b) Counsel the Township on its overall public information program.
- (c) Write, edit and prepare text copy for Mainely News and press releases used in the program. Other projects will be subject to a separate price quote.
- (d) Analyze all communications media and select those which are most suitable for use by the Township.
- (e) Arrange for any special talent required, such as graphic design or photography with prior approval of the Township.
- (f) Communicate primarily with the Administrator to discuss press releases or other media needs but also be available on an as-needed basis to meet or communicate with the Supervisor and elected officials. The Administrator will be responsible for coordinating all review and approvals of press releases, ads and other materials by elected officials, department heads and staff. Feedback/comments will come through the Administrator to the Contractor. The Administrator is authorized to give the final approvals.
- (g) Prepare press releases and forward them to appropriate newspapers or other media by fax, mail, electronic submission or other appropriate means.
- (h) Prepare articles and select photographs for the Township newsletter and other publications, take photographs or assign photographers, as needed. Order pictures, write photo captions and prepare photos to be sent to appropriate news media.

(i) Monitor newspapers and online media for press coverage (both press releases sent from Maine Township and other coverage). A monthly collection of press clippings will be supplied to the Administrator for distribution to elected officials.

(j) As determined in conference with the Supervisor or Administrator, speak with newspaper/media staff or prepare correspondence in response to coverage.

(k) As requested by the Supervisor or Administrator, prepare letters to the editor.

(l) Prepare text, arrange for graphic services, and place display advertising in local newspapers and other publications with approval of the Supervisor or Administrator.

(m) Will attend, only as needed, regular board meetings as determined with consultation with the Supervisor or the Administrator and handle media inquiries prior to or following such meetings. Will attend Department Head meeting upon the occasional request of the Administrator.

(n) Be available for other public information assignments, as requested by the Supervisor or Administrator.

3. Contractor's Compensation. For all of the services rendered by Contractor, the Contractor shall receive \$150.00 per hour, payable monthly upon submission of an invoice detailing time spent on projects. In addition, Contractor shall be entitled to reimbursement for all out-of-pocket expenses that are pre-approved by the Township or for which the Contractor shall submit receipts. Reimbursement of expenses shall not include mileage or travel within the Township or local line use of telephone or faxes. No commissions will be paid on any advertising or other sales activity due on behalf of the township for projects currently in existence. Any other projects will be subject to mutual approval and negotiation of additional compensation.

4. Duration and Termination.

(a) Term. This Agreement shall become effective on August 27, 2019 and shall continue in force to expire on August 27, 2020 unless sooner modified or terminated as provided herein. It may be extended by mutual agreement on a month-to-month basis under the current terms.

(b) Termination: Work in Progress. Either party may terminate this Agreement by giving the other party written notice at least 90 days prior to the effective date of termination.

(c) Termination Billings. Upon termination of this Agreement, the Contractor shall bill the Township for all amounts not previously billed and due the Contractor at the time of termination and be entitled to the full amount of compensation due to the end of the notification period.

5. Assignments and Delegation. Neither party may assign any rights or delegate any duties hereunder without the express prior written consent of the other.

6. Modification. This writing contains the entire agreement of the parties. No representations were made or relied upon by either party, other than those that are expressly set forth. No agent, employee or other representative of either party is empowered to alter any of the items of this Agreement, unless done in writing and signed by an executive officer of the Contractor and the Township Supervisor.

7. Work Product. All work product and materials produced by the Contractor pursuant to this contract shall remain the property of the Township. Upon termination, the Contractor will supply files and materials to the Township once all invoices have been paid.

8. Controlling Law. The validity, interpretation and performance of this Agreement shall be controlled by and construed under the laws of the State of Illinois.

9. Waiver. The failure of either party to this Agreement to object to or to take affirmative action with respect to any conduct of the other which is in violation of the terms of this Agreement shall not be construed as a waiver of the violation or a breach or conduct or as a waiver of any further violation, breach or conduct.

10. Notices. All notices pertaining to this Agreement shall be in writing and shall be transmitted either by personal hand delivery, through the United States Post Office by certified mail with return receipt requested or by email with a copy being mailed by regular mail. Faxed signatures are accepted as originals. The addresses set forth above for the respective parties shall be the places where notices shall be sent, unless notice of a change of address is given.

Executed as of the date first above written.

On Behalf of the Contractor

On Behalf of the Township

\_\_\_\_\_  
Chief Operating Officer

\_\_\_\_\_  
Supervisor

Attest: \_\_\_\_\_

## GENERAL AGREEMENT AND CONTRACT FOR PROFESSIONAL SERVICES

AGREEMENT is made effective August 27, 2019 between the TOWN OF MAINE, a municipal corporation with its principal office at 1700 Ballard Road, Park Ridge, Illinois 60068 (the "Township") and Barton & Barton Ltd. dba Barton Marketing Group with its principal office at 1007 South Cleveland Avenue, Park Ridge, Illinois 60068 (the "Contractor").

1. Appointment and Authorization of Contractor. The Contractor is hereby retained and appointed to represent the Township in carrying out its public information program. The Contractor shall perform as an independent contractor, not as an employee, and is not entitled to any employee benefits which are or may be offered to Township employees. The Contractor assumes all responsibility for any state, federal, or local taxes due and owing as a result of this Agreement with no responsibility on the part of the Township. The Contractor shall communicate with the Administrator, the Township Supervisor or elected officials. The Township shall not have any responsibility, control or supervision over the Contractor's office, hours and/or methods of operation.

2. Contractor's Services. The Contractor shall act as the Township's public information representative and perform upon prior authorization by the Township, any or all of the following services to the extent necessary to meet the Township's needs:

(a) Develop and maintain a public information program designed to meet the Township's needs within its budgetary limitations. This includes maintaining an editorial calendar for Mainely News and press releases.

(b) Counsel the Township on its overall public information program.

(c) Write, edit and prepare text copy for Mainely News and press releases used in the program. Other projects will be subject to a separate price quote.

(d) Analyze all communications media and select those which are most suitable for use by the Township.

(e) Arrange for any special talent required, such as graphic design or photography with prior approval of the Township.

(f) Communicate primarily with the Administrator to discuss press releases or other media needs but also be available on an as-needed basis to meet or communicate with the Supervisor and elected officials. The Administrator will be responsible for coordinating all review and approvals of press releases, ads and other materials by elected officials, department heads and staff. Feedback/comments, etc. will come from the Administrator to the Contractor. The Administrator is authorized to give the final approvals.

(g) Prepare press releases and forward them to appropriate newspapers or other media by fax, mail, electronic submission or other appropriate means.

(h) Prepare articles and select photographs for the Township newsletter and other publications, take photographs or assign photographers, as needed. Order pictures, write photo captions and prepare photos to be sent to appropriate news media.

(i) Monitor newspapers and online media for press coverage (both press releases sent from Maine Township and other coverage). A monthly collection of press clippings will be supplied to the Administrator for distribution to elected officials.

(j) As determined in conference with the Supervisor or Administrator, speak with newspaper/media staff or prepare correspondence in response to coverage.

(k) As requested by the Supervisor or Administrator, prepare letters to the editor.

(l) Prepare text, arrange for graphic services, and place display advertising in local newspapers and other publications with approval of the Supervisor or Administrator.

(m) Will attend, only as needed, regular board meetings as determined with consultation with the Supervisor or the Administrator and handle media inquiries prior to or following such meetings. Will attend Department Head meeting upon the occasional request of the Administrator.

(n) Be available for other public information assignments, as requested by the Supervisor or Administrator.

3. Contractor's Compensation. For all of the services rendered by Contractor, the Contractor shall receive an annual retainer fee of \$40,800, payable monthly in equal monthly installments of \$3,400.00. In addition, Contractor shall be entitled to reimbursement for all out-of-pocket expenses that are pre-approved by the Township or for which the Contractor shall submit receipts. Reimbursement of expenses shall not include mileage or travel within the Township or local line use of telephone or faxes. No commissions will be paid on any advertising or other sales activity due on behalf of the township for projects currently in existence. Any other projects will be subject to mutual approval and negotiation of additional compensation.

#### 4. Duration and Termination.

(a) Term. This Agreement shall become effective on August 27, 2019 and shall continue in force to expire on August 27, 2020 unless sooner modified or terminated as provided herein. It may be extended by mutual agreement on a month-to-month basis under the current terms.

(b) Termination: Work in Progress. Either party may terminate this Agreement by giving the other party written notice at least 90 days prior to the effective date of termination.

(c) Termination Billings. Upon termination of this Agreement, the Contractor shall bill the Township for all amounts not previously billed and due the Contractor at the time of termination and be entitled to the full amount of the monthly retainers due to the end of the notification period.

5. Assignments and Delegation. Neither party may assign any rights or delegate any duties hereunder without the express prior written consent of the other.

6. Modification. This writing contains the entire agreement of the parties. No representations were made or relied upon by either party, other than those that are expressly set forth. No agent, employee or other representative of either party is empowered to alter any of the items of this Agreement, unless done in writing and signed by an executive officer of the Contractor and the Township Supervisor.

7. Work Product. All work product and materials produced by the Contractor pursuant to this contract shall remain the property of the Township. Upon termination, the Contractor will supply files and materials to the Township once all invoices have been paid.

8. Controlling Law. The validity, interpretation and performance of this Agreement shall be controlled by and construed under the laws of the State of Illinois.

9. Waiver. The failure of either party to this Agreement to object to or to take affirmative action with respect to any conduct of the other which is in violation of the terms of this Agreement shall not be construed as a waiver of the violation or a breach or conduct or as a waiver of any further violation, breach or conduct.

10. Notices. All notices pertaining to this Agreement shall be in writing and shall be transmitted either by personal hand delivery, through the United States Post Office by certified mail with return receipt requested or by email with a copy being mailed by regular mail. Faxed signatures are accepted as originals. The addresses set forth above for the respective parties shall be the places where notices shall be sent, unless notice of a change of address is given.

Executed as of the date first above written.

On Behalf of the Contractor

On Behalf of the Township

\_\_\_\_\_  
Chief Operating Officer

\_\_\_\_\_  
Supervisor

Attest: \_\_\_\_\_



8/27/2019

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**TO:** ELECTED OFFICIALS

**FROM:** LAURA MORASK, SUPERVISOR

**SUBJECT:** PROPOSED SALARY INCREASES

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Attached are spreadsheets representing 2 scenarios for staff rate of pay increases proportional to the percentage difference between current rate of pay and suggested minimums from the salary study.

5% INCREASE FOR 60-40% BELOW MIN  
4% INCREASE FOR 39-20% BELOW MIN

3% INCREASE FOR 19-10% BELOW MIN  
2% INCREASE FOR 9-1% BELOW MIN

1% INCREASE FOR AT OR ABOVE MINIMUM  
0% FOR NEW HIRES OR RECENT RECLASSIFIED

TITLE	FIRST NAME	LAST NAME	STATUS	CURRENT HOURLY RATE	CURRENT SALARY	% INCREASE	TOTAL - DOES NOT INCLUDE OT, USES AVERAGE MONITOR HOURS	PROPOSED HOURLY RATE
RECOVERY CONNECTION DIRECTOR	MARTY	COOK	PT	\$20.36	\$20,115	5.00%	\$21,121	\$21.38
AGENCY AND PROGRAM COORDINATOR	KRISTINA	CHRISTIE	FT		\$33,000	5.00%	\$34,650	
RECOVERY CONNECTION PEER ADVOCATE	TERRENCE	DONNELLY	PT	\$14.00	\$13,832	0.00%	\$13,832	\$14.00
DEPUTY CLERK	CATHERINE	FREDERICKSEN	PT	\$14.26	\$14,830	4.00%	\$15,424	\$14.83
OFFICE MANAGER	BRANKA	MACKIC	FT		\$32,000	4.00%	\$33,280	
BILINGUAL FAMILY THERAPIST	KRISTEN	HERDEGEN	FT		\$41,500	0.00%	\$41,500	
ASSISTANT TO BOOKKEEPER	DOROTHY	MORAN	PT	\$15.00	\$14,820	4.00%	\$15,413	\$15.60
FAMILY THERAPIST SEASONAL	NAOMI	BOWMAN	FT		\$42,400	4.00%	\$44,096	
MAINTENANCE ASSISTANT	JOHN	MCKENNA	PT	\$10.77	\$16,370	4.00%	\$17,025	\$11.20
DIRECTOR	ANNA	LYDKA	FT		\$53,844	4.00%	\$55,998	
DIRECTOR	AUSTIN	KELSO	FT		\$58,000	3.00%	\$59,740	
RECOVERY CONNECTION COMMUNITY OUTREACH	NICHOLAS	KANEHL	FT	\$16.28	\$33,862	3.00%	\$34,878	\$16.77

8/16/2019

5% INCREASE FOR 60-40% BELOW MIN  
4% INCREASE FOR 39-20% BELOW MIN

3% INCREASE FOR 19-10% BELOW MIN  
2% INCREASE FOR 9-1% BELOW MIN

1% INCREASE FOR AT OR ABOVE MINIMUM  
0% FOR NEW HIRES OR RECENT RECLASSIFIED

TITLE	FIRST NAME	LAST NAME	STATUS	CURRENT HOURLY RATE	CURRENT SALARY	% INCREASE	TOTAL - DOES NOT INCLUDE OT, USES AVERAGE MONITOR HOURS	PROPOSED HOURLY RATE
MAINTENANCE FOREMAN	MICHAEL	SAMAAN	FT		\$58,870	3.00%	\$60,636	
DEPUTY ADMINISTRATOR	VICTORIA	RIZZO	FT		\$60,220	3.00%	\$62,026	
ASSISTANT DIRECTOR	THERESE	TULLY	FT		\$60,470	3.00%	\$62,284	
MAINTENANCE WORKER	STEPHEN	BASISTA	PT	\$12.50	\$10,400	2.00%	\$10,608	\$12.75
DEPUTY CLERK	ROSALIND	LUBURICH	PT	\$18.15	\$18,876	2.00%	\$19,254	\$18.51
ENFORCEMENT OFFICER	NADER	GHAZALAH	FT	\$18.27	\$38,000	2.00%	\$38,760	\$18.63
DIRECTOR	MARIE	DACHNIEWSKY	FT		\$65,846	2.00%	\$67,163	
YOUTH PROGRAM COORDINATOR	ANNE	CAMARANO	FT		\$46,751	2.00%	\$47,686	
CHIEF DEPUTY CLERK	WIESLAWA	TYTKO	FT		\$59,655	2.00%	\$60,848	
PROGRAM COORDINATOR	OKSANA	BUKACZYK	FT		\$47,152	2.00%	\$48,095	
CASE MANAGER	LUZ	MENESES	FT		\$44,030	2.00%	\$44,911	
DEPUTY ASSESSOR	FARIS	DABABNEH	FT		\$42,662	1.00%	\$43,089	
RECEPTIONIST	TRACY	CUMMINGS	FT	\$18.81	\$39,125	1.00%	\$39,516	\$19.00
ADMINISTRATOR	DAYNA	BERMAN	FT		\$104,184	1.00%	\$105,226	
DEPUTY ASSESSOR	MARY DOLORES	PHILLIPS	PT	\$21.60	\$22,464	1.00%	\$22,689	\$21.82

5% INCREASE FOR 60-40% BELOW MIN  
4% INCREASE FOR 39-20% BELOW MIN

3% INCREASE FOR 19-10% BELOW MIN  
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TITLE	FIRST NAME	LAST NAME	STATUS	CURRENT HOURLY RATE	CURRENT SALARY	% INCREASE	TOTAL - DOES NOT INCLUDE OT, USES AVERAGE MONITOR HOURS	PROPOSED HOURLY RATE
SENIOR AND DISABILITY ADVOCATE	KAREN	COHEN	FT		\$51,993	1.00%	\$52,513	
CHIEF DEPUTY ASSESSOR	ELIZABETH	COY	FT		\$66,403	1.00%	\$67,067	
FOOD PANTRY COORDINATOR	CAROL	LANGAN	FT		\$52,530	1.00%	\$53,055	
BOOKKEEPER	DENISE	JAKO	PT	\$32.36	\$26,924	0% Reclassified	\$26,924	\$32.36
OFFICE MANAGER	ALICIA	BRZEZINSKI	FT	\$20.17	\$41,954	1.00%	\$42,373	\$20.37
DIRECTOR	RICHARD	LYON	FT		\$76,033	1.00%	\$76,793	
SENIOR AND DISABILITY INFORMATION SPECIALIST	JOHN	ULREY	FT		\$53,704	1.00%	\$54,241	
MAINTENANCE WORKER	JESSICA	FOX	FT	\$14.69	\$30,555	1.00%	\$30,861	\$14.84
ASSISTANT DIRECTOR	KATARZYNA	SABBINI	FT		\$53,899	1.00%	\$54,438	
PROGRAM COORDINATOR	MONIKA	JAROSZEWICZ	FT		\$54,802	1.00%	\$55,350	
DEPUTY ASSESSOR ASSISTANT TO THE SUPERVISOR	DEBRA	BABICH	FT		\$52,655	1.00%	\$53,181	
MONITOR	RONALD	BARTSCH	PT	\$10.00	\$3,000	0.00%	\$3,000	\$10.00
MONITOR	SOPHIA	NYANUE	PT	\$10.77	\$3,511	1.00%	\$3,546	\$10.88
MONITOR	ROBERT	CARROZZA	PT	\$18.52	\$3,690	0.00%	\$3,690	\$18.52

8/16/2019

5% INCREASE FOR 60-40% BELOW MIN  
 4% INCREASE FOR 39-20% BELOW MIN

3% INCREASE FOR 19-10% BELOW MIN  
 2% INCREASE FOR 9-1% BELOW MIN

1% INCREASE FOR AT OR ABOVE MINIMUM  
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TITLE	FIRST NAME	LAST NAME	STATUS	CURRENT HOURLY RATE	CURRENT SALARY	% INCREASE	TOTAL - DOES NOT INCLUDE OT, USES AVERAGE MONITOR HOURS	PROPOSED HOURLY RATE
INTERIM DIRECTOR	JOHN	BENNETT	PT	\$15.00	\$5,850	0.00%	\$5,850	\$15.00
					\$1,733,354		\$1,765,827	
					AMOUNT OF INCREASE		\$32,474	

5.5% INCREASE FOR 60-40% BELOW MIN  
 4.5% INCREASE FOR 39-20% BELOW MIN

3.5% INCREASE FOR 19-10% BELOW MIN  
 2.5% INCREASE FOR 9-1% BELOW MIN

1.5% INCREASE FOR AT OR ABOVE MIN  
 0% FOR NEW HIRES OR RECENT RECLASSIFIED

TITLE	FIRST NAME	LAST NAME	FT/PT	CURRENT HOURLY RATE	CURRENT SALARY	% INCREASE	TOTAL - DOES NOT INCLUDE OT, USES AVERAGE MONITOR HOURS	PROPOSED HOURLY RATE
RECOVERY CONNECTION DIRECTOR	MARTY	COOK	PT	\$20.36	\$20,115	5.50%	\$21,221	\$21.48
AGENCY AND PROGRAM COORDINATOR	KRISTINA	CHRISTIE	FT		\$33,000	5.50%	\$34,815	
RECOVERY CONNECTION PEER ADVOCATE	TERRENCE	DONNELLY	PT	\$14.00	\$13,832	0.00%	\$13,832	\$14.00
DEPUTY CLERK	CATHERINE	FREDERICKSEN	PT	\$14.26	\$14,830	4.50%	\$15,498	\$14.90
OFFICE MANAGER	BRANKA	MACKIC	FT		\$32,000	4.50%	\$33,440	
BILINGUAL FAMILY THERAPIST	KRISTEN	HERDEGEN	FT		\$41,500	0.00%	\$41,500	
ASSISTANT TO BOOKKEEPER	DOROTHY	MORAN	PT	\$15.00	\$14,820	4.50%	\$15,487	\$15.68
FAMILY THERAPIST SEASONAL	NAOMI	BOWMAN	FT		\$42,400	4.50%	\$44,308	
MAINTENANCE ASSISTANT	JOHN	MCKENNA	PT	\$10.77	\$16,370	4.50%	\$17,107	\$11.25
DIRECTOR	ANNA	LYDKA	FT		\$53,844	4.50%	\$56,267	
DIRECTOR	AUSTIN	KELSO	FT		\$58,000	3.50%	\$60,030	
RECOVERY CONNECTION COMMUNITY OUTREACH	NICHOLAS	KANEHL	FT	\$16.28	\$33,862	3.50%	\$35,047	\$16.85

8/16/2019

5.5% INCREASE FOR 60-40% BELOW MIN  
 4.5% INCREASE FOR 39-20% BELOW MIN

3.5% INCREASE FOR 19-10% BELOW MIN  
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MAINTENANCE FOREMAN	MICHAEL	SAMAAN	FT		\$58,870	3.50%	\$60,930	
DEPUTY ADMINISTRATOR	VICTORIA	RIZZO	FT		\$60,220	3.50%	\$62,328	
ASSISTANT DIRECTOR	THERESE	TULLY	FT		\$60,470	3.50%	\$62,586	
MAINTENANCE WORKER	STEPHEN	BASISTA	PT	\$12.50	\$10,400	2.50%	\$10,660	\$12.81
DEPUTY CLERK	ROSALIND	LUBURICH	PT	\$18.15	\$18,876	2.50%	\$19,348	\$18.60
ENFORCEMENT OFFICER	NADER	GHAZALAH	FT	\$18.27	\$38,000	2.50%	\$38,950	\$18.73
DIRECTOR	MARIE	DACHNIEWSKY	FT		\$65,846	2.50%	\$67,492	
YOUTH PROGRAM COORDINATOR	ANNE	CAMARANO	FT		\$46,751	2.50%	\$47,920	
CHIEF DEPUTY CLERK	WIESLAWA	TYTKO	FT		\$59,655	2.50%	\$61,146	
PROGRAM COORDINATOR	OKSANA	BUKACZYK	FT		\$47,152	2.50%	\$48,331	
CASE MANAGER	LUZ	MENESES	FT		\$44,030	2.50%	\$45,131	
DEPUTY ASSESSOR	FARIS	DABABNEH	FT		\$42,662	1.50%	\$43,302	
RECEPTIONIST	TRACY	CUMMINGS	FT	\$18.81	\$39,125	1.50%	\$39,712	\$19.09
ADMINISTRATOR	DAYNA	BERMAN	FT		\$104,184	1.50%	\$105,747	
DEPUTY ASSESSOR	MARY DOLORES	PHILLIPS	PT	\$21.60	\$22,464	1.50%	\$22,801	\$21.92

5.5% INCREASE FOR 60-40% BELOW MIN  
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TITLE	FIRST NAME	LAST NAME	FT/PT	CURRENT HOURLY RATE	CURRENT SALARY	% INCREASE	TOTAL - DOES NOT INCLUDE OT, USES AVERAGE MONITOR HOURS	PROPOSED HOURLY RATE
SENIOR AND DISABILITY ADVOCATE	KAREN	COHEN	FT		\$51,993	1.50%	\$52,773	
ASSESSOR	ELIZABETH	COY	FT		\$66,403	1.50%	\$67,399	
FOOD PANTRY COORDINATOR	CAROL	LANGAN	FT		\$52,530	1.50%	\$53,318	
BOOKKEEPER	DENISE	JAJKO	PT	\$32.36	\$26,924	0.00%	\$26,924	\$32.36
OFFICE MANAGER	ALICIA	BRZEZINSKI	FT	\$20.17	\$41,954	1.50%	\$42,583	\$20.47
DIRECTOR	RICHARD	LYON	FT		\$76,033	1.50%	\$77,174	
SENIOR AND DISABILITY INFORMATION SPECIALIST	JOHN	ULREY	FT		\$53,704	1.50%	\$54,510	
MAINTENANCE WORKER	JESSICA	FOX	FT	\$14.69	\$30,555	1.50%	\$31,014	\$14.91
ASSISTANT DIRECTOR	KATARZYNA	SABBINI	FT		\$53,899	1.50%	\$54,708	
PROGRAM COORDINATOR	MONIKA	JAROSZEWICZ	FT		\$54,802	1.50%	\$55,624	
DEPUTY ASSESSOR ASSISTANT TO THE SUPERVISOR	DEBRA	BABICH	FT		\$52,655	1.50%	\$53,445	
MONITOR	DORIENE	PRORAK	FT		\$62,573	1.50%	\$63,511	
MONITOR	RONALD	BARTSCH	PT	\$10.00	\$3,000	0.00%	\$3,000	\$10.00
MONITOR	SOPHIA	NYANUE	PT	\$10.77	\$3,511	1.50%	\$3,564	\$10.93
MONITOR	ROBERT	CARROZZA	PT	\$18.52	\$3,690	0.00%	\$3,690	\$18.52

5.5% INCREASE FOR 60-40% BELOW MIN  
 4.5% INCREASE FOR 39-20% BELOW MIN

3.5% INCREASE FOR 19-10% BELOW MIN  
 2.5% INCREASE FOR 9-1% BELOW MIN

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TITLE	FIRST NAME	LAST NAME	FT/PT	CURRENT HOURLY RATE	CURRENT SALARY	% INCREASE	TOTAL - DOES NOT INCLUDE OT, USES AVERAGE MONITOR HOURS	PROPOSED HOURLY RATE
INTERIM DIRECTOR	JOHN	BENNETT	PT	\$15.00	\$5,850	0.00%	\$5,850	\$15.00
					\$1,733,354		\$1,774,020	
					AMOUNT OF INCREASE		\$40,666	



8/27/2019

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**TO:** ELECTED OFFICIALS

**SUBJECT:** POSTAGE MACHINE LEASE

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**DATE:** 8/27/2019

Maine Township currently has a lease with Pitney Bowes for a Send Pro Postage machine with Connect + shipping feature. The lease is scheduled to expire on 8/31/2019, however they will go month to month if necessary while a decision is pending. The township is currently paying \$454.72 monthly, billed quarterly, for a total of \$16,369.92.

According to the United States Post Service, "postage meters are only available from authorized providers. Vendors set service and leasing fees" ([usps.com/business/postage-options.htm](https://usps.com/business/postage-options.htm)). On their website, they list 4 vendors who are authorized providers. All 4 vendors were contacted. Of those 4, Pitney Bowes and Neopost provided us with quotes.

Neopost is the less expensive option and their devices will be able to meet our requirements for mailing and shipping. The Neopost proposed lease and quote are attached.

A 36-month lease with Neopost is \$293.27 per month, invoiced quarterly, for a total of \$10,557.72.

**Customer**

Organization	Maine Township		
Address	1700 BALLARD RD		
City State Zip	PARK RIDGE	IL	60068-1006
Phone	(847) 297-2510	Fax	

**Purchase Order - Lease**

NASPO/ValuePoint Contract #: ADSP0 16-169901  
 and / or  
 State Participating Addendum (PA) #:  
 18-510CPOGS-CPOGS-P-1813 (IL)

**Vendor**

Company Name	MailFinance, Inc.	FEDERAL ID# 94-2984524
Attention	Government Sales	DUNS# 150836872
Address	478 Wheelers Farms Rd	
City State Zip	Milford	CT 06461
Phone	(866) 448-0045	Fax (203) 301-2600

**Ship To**

Organization	Maine Township		
Attention			
Address	1700 BALLARD RD		
City State Zip	PARK RIDGE	IL	60068-1006
Phone	(847) 297-2510	Email	

P.O. Number	P.O. Date	Requisitioner	Shipped Via	F.O.B. Point	Terms
00000			Ground	Destination	Quarterly Invoicing

QTY	Unit	Description	Unit Price	Total
36	Months	Lease Payment	\$293.27	\$10,557.72

Lease payment specified above for products listed below includes, as applicable, reduced price equipment maintenance to reflect first year free, meter rental, meter resets, postal rate changes, software license/support/subscription fees, delivery, installation, and operator training.

**Products**

QTY	Product ID	Description
1	IN710SHWP10	IN700 Base w/MSF, Sealer/DT, Ink Cartridge, INWP10, Router & All-In-One PC w/RRM Software
1	NSRLD-USB	NeoShip Brother Thermal Label Prtr (w/str pack lbs) Works w/NeoShip BASIC, PLUS & ADVANCED so
1	NSADVTRAIN	(District Only) NeoShip ADV Train-Install
1	IN710ACTIVATION	IN-710 RMM Feature Activation - One Time Fee
1	INRMMCOMPSTAND	RunMyMail Computer Stand for All-In-One PC, Full Wireless Keyboard & Mouse
1	WP10STDN	Scale Stand for ISWP10 & INWP10

- Order is governed under the terms and conditions of the NASPO/ValuePoint Master Price Agreement Contract Number ADSP016-169901. Enter this order in accordance with the prices, terms, delivery method, and specifications listed above.
- Payments will be sent to:  
 MailFinance Inc.  
 Dept 3682  
 PO Box 123682  
 Dallas TX 75312-3682
- Send all correspondence to:  
 MailFinance Inc.  
 478 Wheelers Farms Rd  
 Milford CT 06461

_____	_____
Authorized by	Date
_____	_____
Print Name	Title

# BUSINESS CASE

## Customer Communication Solution

Prepared for: **Maine Township**

Proposal date: **7/31/19**

Valid until: **8/31/19**

Submitted by: **Patricia Babcock**

**Senior Account Representative**

**815-353-5934**

**p.babcock@neopost.com**

**Itasca/Great Lakes**

Submitted to:





7/31/19

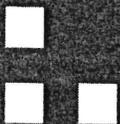
Maine Township  
1700 Ballard Rd  
Park Ridge, IL 60068

With your team's valued assistance, we have completed a detailed analysis of Maine Township's Mail Room operation. The information provided has allowed us to make precise recommendations to advance your key business objectives.

The following pages examine the costs and challenges associated with your current systems and methods, the process improvements delivered by Neopost's recommended solution and acquisition options for your consideration.

We're ready to get started as soon as you are. Upon receipt of your approval, we will coordinate implementation on your preferred timetable. We look forward to partnering with your company.

Sincerely,  
Patricia Babcock  
Senior Account Representative  
815-353-5934  
Itasca/Great Lakes



[neopost.com](http://neopost.com)

# Discovery **Summary**



## Key **Findings**

Currently Maine Township utilizes a Pitney Bowes, Inc Connect 1 postage machine. The applications associated with this account are as follows: Shipping , accounting features through a USB Port 15 inch computer interface, 15lb scale.

Maine Township would like a comparable quote for their Mail Room needs.

1. \$1000-\$1600 Priority packages are shipped a month.
2. No Electronic Certified letters are sent regularly , Certified with Green Card is preferred
3. 1800-2500 Senior Resident mailing every two month
4. large monitor screen is utilized and preferred

Based on these specifications Neopost has solutions within the postage machine applications to fulfill these needs.

## Relevant **Opportunities**

1. NeoShip for Commercial base pricing could be utilized for all packaged mail, which will provide a 15%-40% discount depending on the zone the package is being delivered to.
2. Software to mailmerge and cleanse address to address labels to achieve presort pricing.

# Solution Overview



## IN-710 Mailing System

- A 20" touchscreen interface centralizes all mail center operations into a single workstation
- Rate Wizard guides users in choosing the right mail class and optional special services
- Automatic feeding of postcards, letters or large envelopes without sorting by mail piece size
- Dependable envelope sealing that secures the contents of your mail pieces
- In-line dynamic scale weighs, measures, classifies and rates mail pieces on the fly
- External scale auto-adjusts the postage amount for extra-thick envelopes or boxed packages
- Integrated postage label dispenser for easy processing of bulky letters and large envelopes
- Reach productivity levels as high as 140 metered letters per minute (75 in dynamic weighing mode)
- Safeguard your stored postage with PIN code access for each of your operators
- Track pieces processed and postage used for 70 or more accounts/departments
- LAN or wireless connection to refill postage instantly and update postal rates automatically
- Download artwork to print onto your mail pieces - use our free library or create your own
- Uploads postage usage data to your MyNeopost online account for quick and easy analysis
- Download the postage you need now and pay later using NeoFunds® bill-for-postage service

**A mid-range mail processing solution with an unparalleled user experience**

# Financial Considerations



## Product Summary

1. IN 700 with 10lb Scale, NeoShip application for Commercial base pricing , Label printer

and

2. ~~BULK MAIL PRESORT SOFTWARE FOR FIRST CLASS Senior Resident Mailing bimonthly~~  
~~3 year license~~

Cost Summary		Valid Until: 8/31/19
01	36-Month Term Monthly Amount	\$293.27
02	<del>36-Month Term Monthly Amount</del>	<del>-\$ 213.16</del>

## Notes

Lease includes Meter Rental, Maintenance and Rate Protection

~~Additional lease is for a 36 month license for Presort Bulk Mail.~~



815-353-5934



p.babcock@neopost.com



neopost.com





**Peter Gialamas**

Clerk

**CLERK'S SERVICES FOR THE YEAR 2019**

Supervisor  
Laura J. Morask

Clerk  
Peter Gialamas

Assessor  
Susan Moylian Krey

Highway Commissioner  
Walter Kazmierczak

Trustees  
Kimberly Jones

David A. Carrabotta, Esq.  
Claire R. McKenzie  
Susan Kelly Sweeney

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

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

Month	Voter Registr.	Vehicle Stickers	Handic. Cards	Hunting & Fishing	RTA Passes	Passport Applic.	Neighbor Neighbor	Notary Public	Garbage Stickers	MainLines Tickets	TOTAL
January	0 1	126 174	1 3	0 0	12 32	300 422	0 0	6 11	23 15	167 110	635 768
February	0 2	165 150	2 5	0 0	24 37	250 304	0 0	16 14	35 16	102 20	594 548
March	0 0	148 190	3 7	13 34	36 15	340 451	0 0	16 17	89 39	63 77	708 830
April	0 0	142 133	2 3	26 41	29 23	291 325	530 0	32 15	287 103	87 132	1426 775
May	0 1	122 533	0 2	25 23	29 33	266 290	0 0	19 11	368 221	145 160	974 1,274
June	0 1	68 8,036	0 8	16 13	50 30	261 308	0 0	20 7	222 545	109 140	746 9,088
July	1 0	4 1,103	3 1	6 9	25 44	269 209	735 0	17 23	238 383	153 133	1,451 1,905
August											
September											
October											
November											
December											
<b>TOTAL</b>	14	11,380	42	139	373	3,299	1,096	191	2,113	1,363	20,010

\* The numbers in the second row indicate services provided in the year 2018



# MAINE TOWNSHIP

## Highway Department

WALTER KAZMIERCZAK  
Highway Commissioner

### MONTHLY REPORT FOR AUGUST 2019

Our road repaving projects have been completed for this fiscal year. Thanks to the establishment of the Road Improvement Fund, we were able to complete two major projects. The Westfield section of unincorporated Glenview and a portion of Dee Rd north and south of Golf Rd. were resurfaced in a timely and cost effective manner. Without the Road improvement Fund only one of these projects would be fully funded. We were extremely pleased that we had six or seven qualified contractors bidding on our projects. This ensured fair and competitive pricing.

The results of our equipment auction are in. All 13 items met cash reserve. The auction grossed over 170 thousand. There is a 10% fee to the auction house on the reserve price. I don't anticipate any future sale of this magnitude occurring any time soon.

Otherwise our crew is doing customary summer work like tree trimming, branch pickup, sewer work, right of way maintenance and street patch projects



## Board Report for July/August 2019

**Marty Cook**

### Friday Night Recovery Meeting Attendance:

- We continue to see strong support for our meeting via community based treatment referrals

July 19 <sup>th</sup> , 2019	42 Participants
July 26 <sup>th</sup> , 2019	38 Participants
August 2 <sup>nd</sup> , 2019	43Participants
August 9 <sup>th</sup> , 2019	70 Participants
August 16 <sup>th</sup> , 2019	56 Participants

### Monday Night Community Service, Holy Family Hospital:

- Ten (10) Recovery Connection volunteers spoke with 25 young adult patients in treatment at Holy Family Hospital.

### Community Outreach:

- MTRC staff spoke with five (5) parents in the community and advised them on our program as well as alternative solutions for their children we are struggling with addiction
- .MTRC Staff and (10) participants attended a night golf outing.
- MTRC staff member (Nick Kanehl) shared his experience, strength and hope as well as advised on our program to over 17 patients in recovery at a local treatment centers.
- MTRC staff participated in local kickball recovery kickball game in the Rosemont Dome. 30 participants helped setup the event and played against other recovery groups in the area.
- MTRC staff (Nick Kanehl) found housing for two (3) clients who needed help to find a sober living home.

### MTRC continues to see strong attendance at its Friday night pre-meeting therapeutic Yoga:

July 19 <sup>th</sup> , 2019	7 Participants
July 26 <sup>th</sup> , 2019	10 Participants
August 2 <sup>rd</sup> , 2019	Out of town
August 9 <sup>th</sup> , 2019	6 Participants
August 16 <sup>th</sup> , 2019	Out of town

**MTRC continued its partnership with CrossFit Park Ridge with classes every Tuesday, Thursday (5:30 P.M.) and Saturday (Noon) with strong support and growing attendance:**

July 15 <sup>th</sup> , 18 <sup>th</sup> , 20 <sup>nd</sup> , 2019	16 Participants
July 22 <sup>th</sup> , 25 <sup>th</sup> , 27 <sup>th</sup> , 2019	20 Participants
July 30 <sup>nd</sup> , August 1 <sup>th</sup> , 3 <sup>th</sup> , 2019	15 Participants
August 6 <sup>th</sup> , 8 <sup>th</sup> , 10 <sup>th</sup> , 2019	15 Participants
August 12 <sup>th</sup> , 22 <sup>nd</sup> , 17 <sup>th</sup> 2019	18 Participants

### **Miscellaneous:**

- The MTRC phone list which serves as a resource to young men and women within the recovery community has grown to 390.
- The MTRC weekly email which briefs our participants on our weekly meeting as well as provides information on other sober related events within the community is now sent to 390 members.
- We have updated our brochures with quotes from our members, updated activities, and mention of our awards. The brochures are going to be used for fall community outreach initiative.
- MTRC staff help participate in the First Step House of Des Plaines at Lake Opeka .
- MTRC staff donated and helped with the Miracle House women's sober living BBQ in Des Plaines.

# **General Assistance Monthly Report**

**July 2019**

**Director of General Assistance: Austin Kelso**

## **General Assistance:**

In July 2019 we opened four new GA clients and closed one existing client, resulting in our number of ongoing GA clients increasing by three to 28.

## **LIHEAP/CEDA Programs:**

We will be helping individuals apply for PIPP (Percentage of Income Payment Plan) through August 31<sup>st</sup>. We will have a break from CEDA programs until they renew beginning in October. We met with individuals 19 times pertaining to CEDA programs in July.

## **Advocacy/QMB, Snap, and Medicaid:**

During the month we had 78 meetings with individuals pertaining to QMB, Medicare, Medicaid, and SNAP (food stamps). 2 meetings were helping individuals through the QMB (supplementing Medicare) program and 76 meetings were pertaining to both SNAP (food stamps) and Medicaid. Separately, we met with individuals 27 times to conduct SHIP, Medicare, and Medicare Part D interviews. This month we referred individuals to the proper organization on 89 occasions, providing great client service and ensuring that our residents get the best possible help they can with whatever they need.

## **Benefit Access:**

We met with individuals on 96 occasions pertaining to the Benefit Access program in July, thus ensuring that our eligible clients save money on their license plate stickers and RTA passes.

### **MaineLines:**

We sold 153 MaineLines vouchers in the month of June. This saved our clients enrolled in the program a total of \$612.00 on their cab rides to and from the Maine Township area during the month.

### **The Reilly-Bialczak Scholarship Fund:**

Applications pertaining to the Scholarship Fund have been accepted since April 2<sup>nd</sup>. In partnership with MaineStay Youth & Family Services, we helped 7 families successfully apply and obtain our summer camp scholarship. In total, we helped send 13 children between these families to summer camps. Our funds are now exhausted. A big thanks is due to our Case Manager Luz Meneses for helping these families through the application process and helping them keep their children social and active this summer.

**STATISTICAL REPORT**  
**GENERAL ASSISTANCE DEPARTMENT**  
July 2019

<b>I.</b>	<b><u>GENERAL ASSISTANCE CASES</u></b>	
	1. CASES OPENED	<u>4</u>
	2. CASES ONGOING	<u>25</u>
	3. CASES PENDING	<u>2</u>
	4. CASES CLOSED	<u>1</u>
	5. TOTAL INDIVIDUALS RECEIVING GENERAL ASSISTANCE	<u>28</u>
<b>II.</b>	<b><u>ADVOCACY:</u></b>	
	1. QMB – QUALIFIED MEDICAL BENEFICIARY PROGRAM	<u>2</u>
	2. GENERAL PUBLIC AID ADVOCACY (TO INCLUDE SNAP, CASH ASSISTANCE AND MEDICAID)	<u>76</u>
	3. COMMUNITY RESOURCE ADVOCACY REFERRALS	<u>89</u>
<b>III.</b>	<b><u>SUBURBAN PRIMARY ACCESS TO CARE INTAKE:</u></b>	
	1. MONTHLY INTERVIEWS/APPLICATIONS FILED	<u>4</u>
<b>IV.</b>	<b><u>SENIOR INFORMATION AND ASSISTANCE:</u></b>	
	1. SHIP, MEDICARE, AND MEDICARE D INTERVIEWS	<u>27</u>
	2. BENEFIT ACCESS MONTHLY APPLICATION INTERVIEWS	<u>96</u>
	3. FREE TELEPHONE /BILL REDUCTION APPLICATION INTERVIEWS	<u>0</u>
	4. VETERANS ADMIN. ASSIST REFERRAL	<u>0</u>
	5. SECTION 8 HOUSING	<u>4</u>
<b>V.</b>	<b><u>CEDA PROGRAMS/ LIHEAP – ENERGY ASSISTANCE APPLICATION INTERVIEWS</u></b> (which includes Hardship, Share the Warmth, PIPP, DVP, RA [Reconnect Assistance], Furnace, and Weatherization).	<u>19</u>
<b>VI.</b>	<b><u>MAINELINES (MAINE TOWNSHIP TAXI CAB VOUCHER PROGRAM)</u></b>	
	1. NEW APPLICATIONS ACCEPTED	<u>3</u>
	2. MONTHLY INTERVIEWS	<u>8</u>
	3. MAINELINES TICKETS SOLD THIS MONTH	<u>153</u>
	4. TOTAL MONEY COLLECTED FOR TICKETS SOLD (YEAR TO DATE) (MARCH 1 <sup>ST</sup> -FEBRUARY 28 <sup>TH</sup> )	<u>\$556</u>

**MAINE TOWNSHIP EMERGENCY FOOD PANTRY  
MONTHLY STATISTICAL REPORT**

**To: Laura Morask  
Maine Township Supervisor**

**From: Carol Langan  
Director – Food Pantry**

**Re: Report of Services Rendered during the Month of July 2019**

**I. Maine Township Emergency Food Pantry Distribution**

<b>a. Family Boxes of Food Distributed</b>		<b>180</b>
1. Adults Receiving	<u>277</u>	
2. Children Receiving	<u>50</u>	
<b>b. Emergency Family Boxes of Food Distributed</b>		<b><u>5</u></b>
1. Adults Receiving	<u>10</u>	
2. Children Receiving	<u>2</u>	
		<b><u>TOTAL 185 Boxes</u></b>

**II. Cash Donations and Amounts Received**

Resident Donations	\$439.98
Business Donations	\$955.67

<b>TOTAL</b>	<b>\$1395.65</b>
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**III. Food Collections Received during Calendar Month  
St Matthews Niles**

**IV. Special Notations or Contacts**

**Attended 2<sup>nd</sup> Planning Meeting July 22, Monday 7:00 pm Park Ridge Community Church**



**MAINESTAY YOUTH & FAMILY SERVICES**  
**AUGUST 2019 BOARD REPORT**  
*RICHARD LYON, DIRECTOR*

### **AGENCY FUNDING**

The deadline for returning 2020-2021 agency funding applications is August 30 at 5 pm. Funding hearings have been scheduled for October 1 starting at 6 pm and October 29 and November 4 starting at 6:30 pm. Kristina Christie, our Agency and Program Coordinator, has finished scheduling annual site visits of all currently funded social service agencies. Again, this year, we have received an unusually large number of inquiries from new organizations who may be requesting funding for the first time.

### **COMMUNITY EDUCATION SEMINARS/PROFESSIONAL DEVELOPMENT WORKSHOPS**

Our next community education seminar entitled *Social Media & Risky Behaviors: Helping Tweens and Teens Make Better Choices* will be on August 20 from 7-8:30 pm. Our presenter will be speaker and author Carrie Goldman, whose work has appeared on NPR, MSNBC, CNN, BBC, and Fox. She has written for *The New York Times*, *US News & World Report*, *Psychology Today*, *HuffPost*, and more. She travels around the country speaking about issues such as bullying prevention, intervention, and reconciliation; digital citizenship in an age of cyberbullying; restorative justice; and resolving social conflict.

### **GARAGE SALE**

The 15<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 went on sale for township residents on August 5 and on August 12 for all others and we have 28 (out of 83) spaces remaining. We have received sponsorship commitments of \$1,550. Our sponsors thus far are Chicago Behavioral Hospital, International Bank of Chicago, Journal & Topics Newspapers, Senior News 50 and Better, Suburban Resource Guide for Seniors, Parkway Bank, Law Offices of Laura J. Morask, Garvey's Office Products, and Arrow Road Construction. We are incredibly grateful for their support of this event and would welcome any additional sponsors who would still like to participate in our fundraising efforts.

### **FEATURED STORY OF THE MONTH**

A client came to therapy because she felt lonely, isolated, and had a hard time making friends in her new school. Her mother and step-father also stated that she does not listen to them and isolates herself in her room. The therapist had the client separate her feelings in different parts—the angry part, the scared part, etc.—and facilitated a role play with each part. During the course of this therapeutic activity, the client admitted that she felt left out of her family because her mother remarried and had a new child with her step-father and that she did not feel like they wanted her to be part of the family. She also expressed her fear of being abandoned. Subsequent sessions led to incorporating mom into therapy and creating a space where the daughter could safely express her feelings to her mother. Both mother and daughter set up a schedule in session where the daughter agreed to listen more and do her chores which would allow the mother more time that would be designated only for one-on-one time spent with her. Both clients reported less tension at home and that they became closer as a family as a result of coming to therapy.

### **FAMILY RESOURCE CENTER PARTNERSHIP**

Stevenson Elementary School, which has been Maine Township's next-door neighbor for decades, closed this spring. District 63 has repurposed the building as their Family Resource Center, which recently opened

in August. This space now houses Expanded Learning offices as well as before-school and after-school programming along with other District 63 programs. District 63's Director of Family Services, Angie Schab, has been very open to exploring how we can collaborate to better meet the needs of our local families. We are now working with the Family Resource Center as a community partner, and they are allowing us to use their facilities free of charge. Starting this fall, we are going to pilot offering two MaineStay programs at the Family Resource Center. Our Big Brothers Big Sisters Mentoring Program will meet there beginning in September. Their larger facility will allow our participants access to more kid-friendly amenities that we lack in our own building such as a gym, playground, and dedicated art room, and will allow us to offer a greater variety of activities to program participants. We will also pilot having our Anxiety Coping Skills Group meet there starting in October, which should allow us to more easily reach an expanded audience of youth who can benefit from this program. Thanks to District 63 for their pioneering efforts in working to better connect local families to resources and for their enthusiasm in working with us as a community partner.

### **COUNSELING**

MaineStay had 7 new counseling intakes in July. Kristen Herdegen, our newly-hired bilingual Spanish-speaking Family Therapist started working with us on August 5 and, as a result, our waiting list has been reduced from 44 clients to 17 clients. She is off to a promising start, and we are glad to have her as part of our team. Our two master's level Intern Therapists will begin their internship with us on August 22. We had 76 ongoing cases and now have a total of 83 cases in our affordable strength-based counseling program.

### **PSYCHIATRIC SERVICES**

We are currently working with a total of 83 active psychiatric clients. We recently learned that Dr. Lin will be leaving The Josselyn Center in early November and are currently working out details of a transition plan with The Josselyn Center. We are no longer accepting new psychiatric clients at this time. We plan to resume accepting new psychiatric clients in November once our Assistant Director has returned from maternity leave and our new Family Therapist and Intern Therapists have received the required training to conduct the IM+CANS mental health assessments according to Medicaid requirements.

### **MAINESTAY E-NEWSLETTER**

MaineStay began using email marketing as a cost-effective way of communicating with our community in February 2009. Our first e-newsletter was sent to 247 people and our list has now grown to over 3,800 subscribers.

### **COMMUNITY INVOLVEMENT**

During July, Anna Lydka and I met with The Josselyn Center Director of Clinical Services for our monthly meeting regarding our psychiatric services partnership.





## MAINSTREAMERS HIGHLIGHTS

July 2019

Marie Dachniwsky, Director

In the month of July we had a variety of events planned for our members. A few of the highlighted events and trips were: Taste of Park Ridge Bingo, Teatro Zinzanni – Love, Chaos & Dinner and our 3-Day Trip, Indiana Treasures.

### ***Taste of Park Ridge, Bingo***

On July 12<sup>th</sup> we hosted an afternoon of Bingo at the annual Taste of Park Ridge. Approximately 125 participants played Bingo in hopes of winning gift cards to local restaurants, such as Portillos, Culvers and Panera. We were so grateful to have Trustee Susan Sweeney and Trustee Kimberly Jones volunteer their time to call bingo.

### ***Day Trips***

In the month of July, we had four fun daytrips. Fifty-five members enjoyed a wonderful lunch at Peterino's and one of the best productions of *Music Man* at the Goodman Theatre. At Theatre at the Center, in Munster Indiana, we saw a great production of *Over the Tavern*. Due to its popularity we ran everyone's favorite trip, *Spectacular 3D Fireworks Cruise* and *Lawry's* for a late lunch. All the members on this sold out trip enjoyed a delicious late lunch, a partially narrated cruise along the river and Lake Michigan, were able to see the beautiful Chicago skyline at night, and finished their spectacular night with fireworks off of Navy Pier!

The most interesting trip in July was Teatro Zinzanni – Love, Chaos & Dinner at the Cambria Hotel. A new production in Chicago that included world-class acrobats, musicians, divas, illusionists and magicians all under a beautiful stained-glass window tent, which also included a dinner. Our members were lucky to attend the opening night of this production, along with the Chicago Tribune's critic. To add to the excitement, one of our members was called up to the center of the tent to share a dance with the main star and was included in the Chicago Tribune's Critique of the Show that weekend in the newspaper.

### ***Indiana Treasures- 3 Day Overnight Trip***

We had 55 MaineStreamers join us on this 3-day, 2-night trip. Our first stop was at the German Café restaurant in French Lick, Indiana, family owned and operated, with an old-timey atmosphere where we enjoyed authentic, traditional German food. At the Wilstem working ranch we received a unique educational seminar with an up-close encounter of a female African elephant followed by dinner and a bluegrass musical performance. There was a historic landmark walking tour of the West Baden Springs Hotel, nicknamed the "Eighth Wonder of the World". Everyone boarded the French Lick Scenic Railway for a relaxing train ride through the rolling hills of the Hoosier National Forest in southern Indiana. Dinner and a Branson, MO style show, featuring music of the 1960's and 70's entertainment, was held at the Abbeydell Hall at the Legend of French Lick, a local landmark, the former estate of Larry Bird, a basketball legend who grew up in French Lick. On the last day everyone experienced the Indiana Caverns, a tour that descended 110 feet underground with a boat ride on the underground river. Our final destination was a scenic nature cruise on Indiana's second-largest reservoir surrounded by 27,000 acres of forest and wildlife on Patoka Lake.

MAINSTREAMERS 2019 STATISTICAL REPORT - July 2019

RECREATIONAL PROGRAMS	NO. OF PARTICIPANTS	YEAR TO DATE	INCOME	EXPENSES	TOTAL
Bingo (Monthly)		211			\$0.00
Day at the Races (Monthly)	47	285	\$282.00	\$180.00	\$102.00
Movie of the Month (Monthly)	54	339	\$118.00	\$4.00	\$114.00
Pinochle Tournament/Social	20	96	\$142.50	\$166.97	(\$24.47)
Women's/Mens Breakfast (Alternating Months)	9	88	\$108.00	\$127.99	(\$19.99)
Twilight Dining Outing (Alternating Months)	48	188	\$1,573.00	\$1,474.00	\$99.00
Fishing Events/Banquet (6 Times a Year)		19			\$0.00
Intergenerational Fishing Outing (Twice a Year)		0			
Book Review (3-Times a Year)		59			\$0.00
<b>HEALTH/INFORMATIVE</b>					
		335			\$0.00
<b>FITNESS CLASSES</b>					
Senior Aerobics (8 week sessions)		101			\$0.00
Yoga (8 Week Sessions)		43			\$0.00
Zumba Gold (8 Week Sessions)		87			\$0.00
Zumba Gold Toning (8 week Sessions)		8			\$0.00
Chair Yoga (8 Week Sessions)		44			\$0.00
Matter of Balance Exercise Class		19			\$0.00
<b>CLASSES/PROGRAMS</b>					
Computer Class (Alternating Months)	14	38	\$140.00	\$150.00	(\$10.00)
Matter of Balance (8 Week Class- Bi- Yearly)		15			\$0.00
Rules of the Road (3- Times a Year)		42			\$0.00
Defensive Driving Course (Held Quarterly)		35			\$0.00
Meditation					
<b>LUNCHEONS</b>					
		435			\$0.00
<b>ANNUAL SPECIAL EVENTS</b>					
		948			\$0.00
<b>MISCELLANEOUS EVENTS</b>					
		96			\$0.00
<b>DAY TRIPS</b>		1,251	\$48,793.00	\$49,547.29	(\$754.29)
<b>LONG DISTANCE TRIPS</b>	257	8			\$0.00
<b>SENIOR MAILING (Bi-Monthly)</b>		76			\$0.00
<b>NEWCOMERS PRESENTATION (Alternating months)</b>		70			\$0.00
<b>ADVISORY COUNCIL MEETING (Held Quarterly)</b>		34			
<b>TOTAL</b>	449	4970	\$51,156.50	\$51,650.25	(\$493.75)
<b>NEW MEMBERS</b>	41	266	<b>Average Age</b>	71 years old	

**Maine Township Code  
Enforcement Office**

**To:** Elected Officials  
**From:** Nader Ghazaleh, Code Enforcement Officer  
**CC:** Dayna Berman, Administrator  
**Date:** 8/19/2019  
**Re:** Monthly Report

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This past month I have made it a point to enforce our grass and vegetation ordinance. Unfortunately, we have once again seen record breaking weather events, this time being rain amounts. The continuous rainfalls have kept vegetation a priority at a time when there are usually minimal complaints in regards to this ordinance. Construction is still going on in the unincorporated areas. Many residents continue to get those last-minute summer projects in before the cooler weather sets in. Based on previous year's statistics in regards to permits, I believe we will see an even higher number of permits pulled throughout the month of September. Daily patrols of our communities have been a success in catching 3 construction companies this past month without permits. The issue that has been occurring, is that contractors are proceeding with construction without obtaining Cook County permits. As I have stated before, these permits are important to obtain for the safety of our residents and our township.

Finally, I continue the battle against secondary plated vehicles congesting our streets. I have issued 14 warnings this month for illegally parking cabs and limousines on the public street. Although the complaints have slowed, working with these residents has helped tremendously on resolving this issue and getting the word out to others, not to park these vehicles on the public right of way. A big concern of mine is garbage, it's an ongoing battle. It's a never-ending battle with residents in the row houses area to comply regarding furniture, tv's, and garbage in general. I will continue to try and educate them on our Township ordinance's.

August Warnings 39

August Tickets 14

**Wiesia Tytko**

FOIA

Received:

**From:** bsimpson@smartprocure.com  
**Sent:** Tuesday, August 20, 2019 11:45 AM  
**To:** wtytko@mainetown.com  
**Subject:** SmartProcure FOIA Request to Maine Township for PO/Vendor Information

8/20/2019  
Response by:  
Thurs. 9/19/2019

Dear Wiesia or Custodian of Public Records,

SmartProcure is submitting a commercial FOIA request to the Maine Township for any and all purchasing records from 2013-01-01 (yyyy-mm-dd) to current. The request is limited to readily available records without physically copying, scanning or printing paper documents. Any editable electronic document is acceptable.

The specific information requested from your record keeping system is:

1. Purchase order number. If purchase orders are not used a comparable substitute is acceptable, i.e., invoice, encumbrance, or check number
2. Purchase date
3. Line item details (Detailed description of the purchase)
4. Line item quantity
5. Line item price
6. Vendor ID number, name, address, contact person and their email address

If you would like to let me know what type of financial software you use, I may have report samples that help to determine how, or if, you are able to respond.

Please email the information or use the following web link. There is no file size limitation:  
<http://upload.smartprocure.com/?st=IL&org=MaineTownship>

If this request was misrouted, please forward to the correct contact person and reply to this communication with the appropriate contact information.

If you have any questions, please feel free to respond to this email or I can be reached at the phone number below in my signature.

Regards,

**Bethany Simpson**  
Data Acquisition Specialist  
SmartProcure  
Email: [bsimpson@smartprocure.com](mailto:bsimpson@smartprocure.com)  
Direct Line: 954-420-9900 ext: 684

Maine Township  
1700 Ballard Road  
Park Ridge, Illinois 60068

**FREEDOM OF INFORMATION REQUEST**

FROM:  
Name: Rob Festenstein

Address: 4134 Georgetown Rd

City/State/Zip: Cincinnati OH 45236

Phone Number: 5137133868

Email Address: rob@festenstein.com

TO:  
Freedom of Information Officer  
Wiesia Tytko  
wtytko@mainetown.com  
Fax #: 847-2971335  
Phone #: 847-297-2510 ext. 222  
August 15, 2019

Today's Date: \_\_\_\_\_

DESCRIPTION OF REQUESTED RECORD(S): (Describe in detail, using reverse side if necessary, or attach separate sheet).

When convenient, can you please forward copies of board meeting minutes from January to April 1993? Using email is fine. Thank you very much.

Please indicate if you wish to inspect the records or wish a copy of them:  
\_\_\_\_\_ Inspection                       Copy

Charges:            First 50 pages at no charge, then \$.15 per page (per side) for  
                         letter or legal size document  
                         Oversized documents: actual cost  
                         Color copies: actual cost

Commercial purpose?            Yes \_\_\_\_\_            No

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For Office Use Only

Date Received 8/15/2019  
Date Response Due 8/22/2019  
Received By Dorisee Protrak

Notations \_\_\_\_\_

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FOIA

Received  
8/14/19

Respond By  
8/21/19

Valeria Tytko

**From:** Valeria Marquez <valeria@skylinelien.com>  
**Sent:** Wednesday, August 14, 2019 1:29 PM  
**To:** wtytko@mainetown.com  
**Subject:** 1670 BUCKINGHAM POINTE DRIVE- FOIA

Good Morning,

We are currently conducting research on behalf of Vylla Title on a property located in your municipality, specifically property addresses **1670 BUCKINGHAM POINTE DRIVE (PARCEL# 09-33-104-101-0000)**

The title company is preparing for a closing and is requesting we provide them with any information regarding code compliance and permitting. If you could please provide copies/ advise whether there are any **open permits** and any **active code enforcement violations** against these properties, I would greatly appreciate it.

Thank you!

Warm Regards,

*Valeria Marquez*

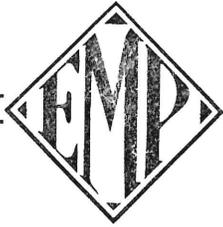
Processor

8785 SW 165<sup>th</sup> Ave, PH 301 | Miami, FL 33193  
Phone: (888)553-4627 Ext.1224 | Fax: (305)553-4626  
[Valeria@skylinelien.com](mailto:Valeria@skylinelien.com) | [www.skylinelien.com](http://www.skylinelien.com)



*Skyline Lien Search is an industry leader offering nationwide lien searches, estoppels and Tax Certificates*

How is my service? Please contact my manager, Gladys at (305) 553-4627 EXT 1209 or via email at [GladysM@skylinelien.com](mailto:GladysM@skylinelien.com) to submit your suggestions, comments, and feedback.



SINCE 1917

## EVANS, MARSHALL & PEASE, P.C.

CERTIFIED PUBLIC ACCOUNTANTS  
AND CONSULTANTS

1875 Hicks Road  
Rolling Meadows, Illinois 60008

Telephone (847) 221-5700  
Facsimile (847) 221-5701

August 12, 2019

To the Board of Trustees  
Maine Township

We have audited the financial statements of the governmental activities, the major funds, and the aggregate remaining fund information of Maine Township for the year ended February 28, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Maine Township are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by Maine Township during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting Maine Township's financial statements were:

Management's estimate of the property tax is based on the requested levy and levy edit report from the collecting agency of the county. We evaluated the key factors and assumptions used to develop the estimate of property taxes to be received from the 2018 levy in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the pension liabilities are based on actuarial studies. We evaluated the key factors and assumptions used to develop the pension liabilities in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There are no sensitive disclosures affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated August 12, 2019.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Maine Township's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Maine Township's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We applied certain limited procedures to the required supplementary information (RSI), as listed in the table of contents, which are required supplementary information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

### Restriction on Use

This information is intended solely for the use of the Board of Trustees and management of Maine Township and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*Evans, Marshall & Pease, P.C.*

Evans, Marshall & Pease, P.C.  
Certified Public Accountants

**MAINE TOWNSHIP  
PARK RIDGE, ILLINOIS**

**ANNUAL FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED  
FEBRUARY 28, 2019**

**MAINE TOWNSHIP  
TABLE OF CONTENTS  
FEBRUARY 28, 2019**

	<u>Exhibit</u>	<u>Page</u>
Independent Auditor's Report		1
<b>Required Supplementary Information:</b>		
Management's Discussion and Analysis		3
<b>Basic Financial Statements:</b>		
<i>Government-Wide Financial Statements</i>		
Statement of Net Position	A	10
Statement of Activities	B	11
<i>Fund Financial Statements</i>		
Balance Sheet – Governmental Funds	C	12
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	D	14
Notes to the Basic Financial Statements		17
<b>Required Supplementary Information:</b>		
Schedule of Changes in Net Pension Liability and Related Ratios – Illinois Municipal Retirement Fund		34
Schedule of Multiyear Contributions – Illinois Municipal Retirement Fund		35
	<u>Schedule</u>	
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Town Fund	1	36
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Assistance Fund	2	45
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Road and Bridge Fund	3	48
Notes to Required Supplementary Information		53



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## EVANS, MARSHALL & PEASE, P.C.

CERTIFIED PUBLIC ACCOUNTANTS  
AND CONSULTANTS

1875 Hicks Road  
Rolling Meadows, Illinois 60008

Telephone (847) 221-5700  
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### INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees  
Maine Township  
Park Ridge, Illinois

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the major funds, and the aggregate remaining fund information of Maine Township, Park Ridge, Illinois, as of and for the year ended February 28, 2019, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

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

#### ***Auditor's Responsibility***

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

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

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

#### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major funds, and the aggregate remaining fund information of Maine Township, as of February 28, 2019, 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.

## **Other Matters**

### ***Prior-Year Comparative Information***

We have previously audited Maine Township's 2018 financial statements, and we expressed an unmodified opinion on the respective financial statements of the governmental activities, the major funds, and the aggregate remaining fund information in our report dated June 29, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended February 28, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Evans, Marshall & Pease, P.C.*

Evans, Marshall & Pease, P.C.  
Certified Public Accountants

Rolling Meadows, IL  
August 12, 2019

**REQUIRED SUPPLEMENTARY INFORMATION**  
**Management's Discussion and Analysis**

**MAINE TOWNSHIP  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED FEBRUARY 28, 2019**

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This section of the Maine Township's annual financial report is management's discussion and analysis (MD&A) of the Township's financial performance and provides an overall review of the Township's financial activities for the fiscal year ending February 28, 2019.

The management of the Township encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the Township's financial performance. Certain comparative information between the current year and the prior year is required to be presented in the MD&A and is included in this analysis.

***Financial Highlights***

- The Township's net position increased by \$1,319,468 to \$17,298,505 as of February 28, 2019, which is an increase of 8.26% over the prior year's net position of \$15,979,037.
- As of the close of the current fiscal year, the Township's governmental funds reported a combined ending fund balance of \$12,491,799, an increase of \$1,198,566 in comparison with the prior year.
- The Township provided additional assistance and grants in the amount of \$442,740 to various organizations within Maine Township and surrounding neighborhoods. This is a decrease of \$12,520 awarded to organizations over the previous year.
- General Assistance Home Relief in the amount of \$157,472 was expended to assist the residents of Maine Township.
- At February 28, 2019, the Township has \$206,407 as committed fund balance for the capital fund (future repairs and building improvements) of the Township.

***Overview of the Financial Statements***

This financial report consists of three parts – management's discussion and analysis (this section), basic financial statements and required supplementary information. The basic financial statements include two kinds of statements that present different views of the Township.

- *The statement of net position and statement of activities* are *government-wide* financial statements that provide both short-term and long-term information about the Township's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Township. Fund statements generally report operation in more detail than the government-wide financial statements.

The financial statements also include many notes. The notes explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements.

**MAINE TOWNSHIP  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED FEBRUARY 28, 2019**

The major features of the Township's financial statements, including the portion of the Township's activities they cover and the types of information they contain, are shown in the following table:

***Major Features of the Government-Wide and Fund Financial Statements***

	Government-Wide Statements	Fund Financial Statements	
		Governmental Funds	Fiduciary Funds
Scope	Entire Township (except fiduciary funds)	The activities of the Township that are not fiduciary, such as general fund	Instances in which Township administers resources on behalf of someone else
Required financial statements	Statement of net position	Balance sheet	Statement of fiduciary net position
	Statement of activities	Statement of revenues, expenditures, and changes in fund balance	Statement of changes in fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Generally assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or liabilities included	All assets and liabilities, both short-term and long-term; funds do not currently contain capital assets, but they can
Type of deferred inflows/outflows of resources information	All deferred inflows and outflows of resources, financial, short-term and long-term	Generally deferred outflows of resources to be used up and deferred inflows that come due during the year or soon thereafter; no capital or debt included	Not applicable
Type of inflow/outflow information	All revenues and expenses during the year, regardless of dates of actual cash transactions	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All additions and deductions during the year, regardless of when cash is received or paid

The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

***Government-Wide Financial Statements***

The government-wide financial statements report information about the Township as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the Township's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All the current year's revenues and expenditures are accounted for in the statement of activities.

**MAINE TOWNSHIP  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED FEBRUARY 28, 2019**

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Unlike a private sector company, the Township cannot readily convert fixed assets to liquid assets. Townships can, and sometimes do, convert fixed assets to cash through the sale of property; however this is a rare event and not easily accomplished.

The government-wide financial statements report the Township's net position and how they have changed throughout the year. Net position – the difference between the Township's assets, deferred outflows of resources, liabilities, and deferred inflows of resources – are one way to measure the Township's financial health or position.

- Over time, increases or decreases in the Township's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the Township's overall health, one needs to consider additional non-financial factors, such as changes in the Township's property tax base and the condition of facilities.

In the government-wide financial statements, the Township's activities are presented as follows:

- *Governmental activities* – Most of the Township's basic services are included here, such as support services, community programs and administration. Property taxes finance most of these activities.

***Fund Financial Statements***

The fund financial statements provide more detailed information about the Township's funds, focusing on its most significant or "major" funds – not the Township as a whole. Funds are accounting devices the Township uses to keep track of specific sources of funding and spending on particular programs and to demonstrate compliance with various regulatory requirements.

- Some funds are required by state law.
- The Township establishes other funds to control and manage money for particular purposes or to show that it is properly using certain revenues.

The Township has one fund type:

*Governmental funds* – The Township's basic services are included in governmental funds, which generally focus on (1) how cash, and other financial assets that can readily be converted to cash, flow in and out, and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the Township's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information is included as a separate statement explaining the relationship (or differences) between them.

***Notes to the Financial Statements***

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

***Other Information***

In addition to the basic financial statements and accompanying notes, this report also presents certain *Required Supplementary Information* concerning the Township's operations presented to supplement the basic financial statements.

**MAINE TOWNSHIP  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED FEBRUARY 28, 2019**

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***Financial Analysis of the Township as a Whole***

Statement of Net Position: The following summary data is compared with data from the preceding year. The following provides a summary of the Township's Statement of Net Position as of February 28, 2019, and February 28, 2018:

	<u>Statement of Net Position</u>	
	<u>2019</u>	<u>2018</u>
Assets		
Current and Other Assets	\$ 19,866,235	\$ 20,078,988
Capital Assets, Net of Depreciation	6,706,670	6,596,873
Total Assets	<u>26,572,905</u>	<u>26,675,861</u>
Deferred Outflows of Resources		
Pensions	1,987,636	542,974
Total Deferred Outflows of Resources	<u>1,987,636</u>	<u>542,974</u>
Liabilities		
Current Liabilities	845,652	766,992
Noncurrent Liabilities		
Due Within One Year	16,512	-
Due in More Than One Year	2,893,536	1,104,859
Total Liabilities	<u>3,755,700</u>	<u>1,871,851</u>
Deferred Inflows of Resources		
Unavailable Revenues - Property Taxes	6,528,784	8,018,763
Pensions	977,552	1,349,184
Total Deferred Inflows of Resources	<u>7,506,336</u>	<u>9,367,947</u>
Net Position		
Net Investment in Capital Assets	6,669,518	6,596,873
Restricted	4,816,805	4,452,586
Unrestricted	5,812,182	4,929,578
Total Net Position	<u>\$ 17,298,505</u>	<u>\$ 15,979,037</u>

Total Net Position: As noted earlier net position may serve as a useful indicator of the Township's financial position. The Township's overall financial position and results of operations has improved during the fiscal year ended February 28, 2019. The assets and deferred outflows of resources exceeded the liabilities and deferred inflows of resources resulting in a net position balance of \$17,298,505 as of the close of the fiscal year.

Please note that the amounts reported for governmental activities in the audit statement are different from the summary tables above because (1) capital assets used in governmental activities are not financial resources, as they are in business, and are not reported as assets in governmental funds. (2) long-term liabilities, including the IMRF Pension liability are not due in the current period and therefore not reported as liabilities in the funds.

Restricted Net Position: A portion of the Township's total net position is considered restricted. The Township's restricted net position results from portions of governmental funds that are restricted, committed, or assigned, or in any other way limit the availability of fund resources for future use. The General Assistance Fund is considered a special revenue funds; by law, funds held in a special revenue fund are restricted to the purpose of the fund.

**MAINE TOWNSHIP  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED FEBRUARY 28, 2019**

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The Township's total restricted net position at the end of the fiscal year totaled \$4,816,805, which is an increase of \$364,219 over the prior fiscal year. There were no significant changes affecting restrictions, commitments, or other limitations to the availability of fund resources for future use.

Statement of Activities: The following is a summary of the Township's change in net position for the year ending February 28, 2019, and February 28, 2018:

	2019	2018
<i>Governmental Activities</i>		
Revenues		
Program Revenues		
Charges for Services	\$ 561,054	\$ 452,388
Operating Grants and Contributions	72,332	56,310
General Revenues		
Property Taxes	7,233,364	7,498,902
Corporate Replacement Taxes	135,310	142,537
Earnings on Investments	35,484	20,501
Other	69,125	74,406
Total Revenues	8,106,669	8,245,044
Expenses		
Administration, Assessor and Clerk	3,299,886	3,349,039
Senior, Adult Services and Mainstreamers	702,543	826,302
General Road Maintenance and Permanent Roads	1,194,776	1,019,270
MaineStay, Youth and Family Services	616,756	634,392
Mental Health and Community Services	442,740	455,260
General Assistance Home Relief	157,472	194,181
Depreciation - Unallocated	157,109	134,307
Other	215,919	191,968
Total Expenses	6,787,201	6,804,719
Change in Net Position	1,319,468	1,440,325
Net Position - Beginning, as Previously Reported	15,979,037	13,851,473
Prior Period Adjustments	-	687,239
Net Position - Beginning, Restated	15,979,037	14,538,712
Net Position - Ending	\$ 17,298,505	\$ 15,979,037

Changes in Net Position: The Township's combined net position increased by \$1,319,468 to \$17,298,505 in fiscal year 2019.

The Township's total revenues were \$8,106,669 for governmental activities. Local taxes were \$7,368,674 or 90.90% of the total. Of the local taxes, \$7,233,364 was from property taxes and \$135,310 was from corporate replacement taxes. Earnings on investments were \$35,484 or 0.44%. Miscellaneous income (e.g. charges for services and operating grants and contributions) made up the remainder balance.

**MAINE TOWNSHIP  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED FEBRUARY 28, 2019**

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Total costs for all governmental programs totaled \$6,787,201. Of this total, \$3,299,886 was for administration, assessor and clerk, or 48.62%. \$1,194,776 was for general road maintenance and permanent roads, or 17.60%. \$702,543 was for senior, adult services and Mainstreamers, or 10.35%. \$157,472 was for general assistance home relief, or 2.32%. \$157,109 was for unallocated depreciation, and \$1,275,415 was for other services, grants to various organizations in and surrounding Maine Township.

***Financial Analysis of the Township's Funds***

Account balances for both funds are at a healthy level for the year ended February 28, 2019. All Township funds are considered major. As the Township closed the year, its governmental funds reported a combined fund balance of \$12,491,799, which was an increase of \$1,198,566 compared to the previous year.

General (Town) Fund

- Fund balance increased by \$834,347, resulting in an ending fund balance of \$7,674,994.
- The Township has \$206,407 currently on deposit within the General Fund as committed for the capital fund (future repairs and building improvements).

General Assistance Fund

- Fund balance increased by \$162,615, resulting in an ending fund balance of \$2,568,821.

Road and Bridge Fund

- Fund balance increased by \$201,604, resulting in an ending fund balance of \$2,247,984.

***Township Budgetary Highlights***

The Township spent \$439,835 less than the budgeted amount. The Town Fund, General Assistance Fund and Road and Bridge Fund spent \$362,682, \$10,338 and \$66,815 less than the budgeted amount, respectively. The budget will continue to be monitored by the Supervisor, Administration and the Board of Trustees in hope of staying fiscally responsible to the citizens of Maine Township.

***Capital Assets and Debt Administration***

*Capital Assets* – As of February 28, 2019, the Township has \$6,706,670 net capital assets including land, buildings, road and bridges, and machinery and equipment. The current year additions included road and bridges for \$373,050, and machinery and equipment for \$158,195. The Township had \$5,000 in disposals of capital assets in the current fiscal year. More detailed information about capital assets can be found in Note 7 to the financial statements.

*Debt Administration* – The Township has long-term obligations of \$2,910,048 as of February 28, 2019, related to capital leases, compensated absences and the Illinois Municipal Retirement Fund pension. More detailed information about the Township's long-term liabilities is presented in Note 8 to the financial statements.

**MAINE TOWNSHIP  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED FEBRUARY 28, 2019**

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***Factors Bearing on the Township's Future***

The Maine 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 the providing of services to our clients 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.

***Contacting the Township's Financial Management Team***

This financial report is designed to provide a general overview of the Township's finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to the Office of the Supervisor, Maine Township, 1700 Ballard Road, Park Ridge, IL 60068.

## **BASIC FINANCIAL STATEMENTS**

MAINE TOWNSHIP  
STATEMENT OF NET POSITION  
FEBRUARY 28, 2019  
WITH COMPARATIVE TOTALS FOR FEBRUARY 28, 2018

	Governmental Activities	
	2019	2018
<b>ASSETS</b>		
Cash	\$ 14,157,398	\$ 13,230,656
Receivables, Net of Allowance for Uncollectibles	5,637,195	6,776,741
Prepaid Expenses	71,642	71,591
Capital assets Not Being Depreciated		
Land	683,000	683,000
Capital Assets, Net of Accumulated Depreciation		
Buildings	864,126	936,001
Road and Bridges	4,632,696	4,520,443
Machinery and Equipment	526,848	457,429
	<u>26,572,905</u>	<u>26,675,861</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pensions	<u>1,987,636</u>	<u>542,974</u>
	<u>1,987,636</u>	<u>542,974</u>
<b>LIABILITIES</b>		
Accounts Payable	166,248	218,449
Service Agency Grants Payable	442,740	455,260
Due to Cook County Treasurer	125,848	-
Salaries and Wages Payable	88,575	81,650
Unearned Revenues	22,241	11,633
Noncurrent Liabilities		
Due Within One Year	16,512	-
Due in More than One Year	2,893,536	1,104,859
	<u>3,755,700</u>	<u>1,871,851</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenue - Property Taxes	6,528,784	8,018,763
Pensions	<u>977,552</u>	<u>1,349,184</u>
	<u>7,506,336</u>	<u>9,367,947</u>
<b>NET POSITION</b>		
Net Investment in Capital Assets	6,669,518	6,596,873
Restricted for		
General Assistance	2,568,821	2,406,206
Road and Bridge	2,247,984	2,046,380
Unrestricted	<u>5,812,182</u>	<u>4,929,578</u>
	<u>\$ 17,298,505</u>	<u>\$ 15,979,037</u>

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

MAINE TOWNSHIP  
STATEMENT OF ACTIVITIES  
YEAR ENDED FEBRUARY 28, 2019  
WITH COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED FEBRUARY 28, 2018

FUNCTIONS/ PROGRAMS	Expenses	Program Revenues			2019	2018
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position	
					Total Governmental Activities	
<b>GOVERNMENTAL ACTIVITIES</b>						
Current						
Administration	\$ 2,733,030	\$ 177,490	\$ -	\$ -	\$ (2,555,540)	\$ (2,579,598)
Assessor	339,180	-	-	-	(339,180)	(345,000)
Clerk	227,676	-	-	-	(227,676)	(231,854)
Office of Emergency Management	17,888	-	-	-	(17,888)	(30,352)
MaineStay, Youth and Family Services	616,756	24,656	-	-	(592,100)	(619,440)
Senior and Adult Services	398,138	3,554	-	-	(394,584)	(525,570)
Mainstreamers	304,405	355,354	-	-	50,949	(10,823)
Recovery Connections	45,705	-	-	-	(45,705)	(45,060)
Mental Health and Community Services	442,740	-	-	-	(442,740)	(455,260)
General Assistance Home Relief	157,472	-	72,332	-	(85,140)	(137,871)
General Road Maintenance	457,035	-	-	-	(457,035)	(341,876)
Permanent Road	737,741	-	-	-	(737,741)	(677,394)
Road Social Security, Insurance and Illinois Municipal Retirement	152,326	-	-	-	(152,326)	(161,616)
Depreciation - Unallocated*	157,109	-	-	-	(157,109)	(134,307)
<b>Total Primary Government</b>	<b>\$ 6,787,201</b>	<b>\$ 561,054</b>	<b>\$ 72,332</b>	<b>\$ -</b>	<b>(6,153,815)</b>	<b>(6,296,021)</b>
<b>GENERAL REVENUES</b>						
Taxes						
Property Taxes, Levied for General Purposes					7,233,364	7,498,902
Corporate Replacement Taxes					135,310	142,537
Social Security Reimbursement					10,813	20,900
Earnings on Investments					35,484	20,501
Gain on Sale of Capital Assets					48,943	47,270
Other					9,369	6,236
<b>Total General Revenues</b>					<b>7,473,283</b>	<b>7,736,346</b>
<b>CHANGE IN NET POSITION</b>					<b>1,319,468</b>	<b>1,440,325</b>
<b>NET POSITION - BEGINNING, AS PREVIOUSLY REPORTED</b>					<b>15,979,037</b>	<b>13,851,473</b>
<b>PRIOR PERIOD ADJUSTMENTS</b>						
Deferred Outflows of Resources - Pensions					-	762,117
Deferred Inflows of Resources - Pensions					-	(74,878)
<b>NET POSITION - BEGINNING, RESTATED</b>					<b>15,979,037</b>	<b>14,538,712</b>
<b>NET POSITION - ENDING</b>					<b>\$ 17,298,505</b>	<b>\$ 15,979,037</b>

\* This amount excludes the depreciation that is included in the direct expenses of the various programs.

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

MAINE TOWNSHIP  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
FEBRUARY 28, 2019  
WITH COMPARATIVE ACTUAL TOTALS FOR FEBRUARY 28, 2018

	Town Fund	General Assistance Fund	Road and Bridge Fund	Total	
				2019	2018
<b>ASSETS</b>					
Cash	\$ 8,827,320	\$ 2,708,332	\$ 2,621,746	\$ 14,157,398	\$ 13,230,656
Receivables, Net of Allowance for Uncollectibles	3,246,072	-	2,391,123	5,637,195	6,776,741
Prepaid Expenses	52,582	4,361	14,699	71,642	71,591
<b>Total Assets</b>	<b>\$ 12,125,974</b>	<b>\$ 2,712,693</b>	<b>\$ 5,027,568</b>	<b>\$ 19,866,235</b>	<b>\$ 20,078,988</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ 54,044	\$ 6,369	\$ 105,835	\$ 166,248	\$ 218,449
Service Agency Grants Payable	442,740	-	-	442,740	455,260
Due to Cook County Treasurer	-	125,848	-	125,848	-
Salaries and Wages Payable	60,054	11,655	16,866	88,575	81,650
Unearned Revenues	22,241	-	-	22,241	11,633
<b>Total Liabilities</b>	<b>579,079</b>	<b>143,872</b>	<b>122,701</b>	<b>845,652</b>	<b>766,992</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue - Property Taxes	3,871,901	-	2,656,883	6,528,784	8,018,763
<b>Total Deferred Inflows of Resources</b>	<b>3,871,901</b>	<b>-</b>	<b>2,656,883</b>	<b>6,528,784</b>	<b>8,018,763</b>
<b>FUND BALANCES</b>					
Nonspendable	52,582	4,361	14,699	71,642	71,591
Restricted					
General Assistance	-	2,564,460	-	2,564,460	2,401,835
Road and Bridge	-	-	2,233,285	2,233,285	2,031,719
Committed	206,407	-	-	206,407	-
Assigned	-	-	-	-	62,015
Unassigned	7,416,005	-	-	7,416,005	6,726,073
<b>Total Fund Balances</b>	<b>7,674,994</b>	<b>2,568,821</b>	<b>2,247,984</b>	<b>12,491,799</b>	<b>11,293,233</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 12,125,974</b>	<b>\$ 2,712,693</b>	<b>\$ 5,027,568</b>	<b>\$ 19,866,235</b>	<b>\$ 20,078,988</b>

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

MAINE TOWNSHIP  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
FEBRUARY 28, 2019

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Total fund balances - governmental funds (Exhibit C) \$ 12,491,799

Amounts reported for governmental activities in the Statement of Net Position are different because:

When capital assets that are to be used in governmental activities are purchased or constructed, the cost of those assets are reported as expenditures in governmental funds. However, the Statement of Net Position includes those capital assets among the assets of the Township as a whole.

Cost of Capital Assets		
Land	\$	683,000
Buildings		2,874,984
Roads and Bridges		6,755,463
Machinery and Equipment		<u>2,068,578</u>
Total Cost of Capital Assets		12,382,025
Accumulated Depreciation		<u>(5,675,355)</u>
Net Capital Assets		6,706,670

Deferred outflows of resources do not relate to current financial resources and are not included in the governmental funds balance sheet.

Pensions		1,987,636
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Deferred inflows of resources do not relate to current financial resources and are not included in the governmental funds balance sheet.

Pensions		(977,552)
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Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the governmental funds.

Capital Leases	(37,152)	
Compensated Absences	(193,624)	
Pensions	<u>(2,679,272)</u>	<u>(2,910,048)</u>

Total net position of governmental activities (Exhibit A)		<u><u>\$ 17,298,505</u></u>
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The accompanying notes to the financial statements are an integral part of this statement.

MAINE TOWNSHIP  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCES  
FOR THE YEAR ENDED FEBRUARY 28, 2019  
WITH SUMMARIZED COMPARATIVE ACTUAL TOTALS AS OF FEBRUARY 28, 2018

	Town Fund	General Assistance Fund	Road and Bridge Fund	Total	
				2019	2018
<b>REVENUES</b>					
<b>Local Sources</b>					
Property Taxes	\$ 4,441,552	\$ 883,647	\$ 1,908,165	\$ 7,233,364	\$ 7,498,902
Corporate Replacement Taxes	67,653	-	67,657	135,310	142,537
Earnings on Investments	22,208	6,010	7,266	35,484	20,501
MaineStay Fees	24,656	-	-	24,656	14,952
Passport Fees	71,124	-	-	71,124	68,618
Seniors	3,554	-	-	3,554	-
Mainstreamers	355,354	-	-	355,354	300,732
Vehicle Sticker Fees	16,478	-	-	16,478	17,416
Postage Fees	4,184	-	-	4,184	-
Transportation Fees	1,417	-	-	1,417	-
Garage Sale	4,351	-	-	4,351	-
Yard Stickers and Rebates	12,402	-	-	12,402	-
Social Security Reimbursement	-	10,813	-	10,813	20,900
Energy Assistance Revenue	-	21,066	-	21,066	13,041
Food Pantry Cash Donations	-	51,266	-	51,266	43,269
Permit Fees and Code Violations	-	-	67,534	67,534	50,670
Other Income	8,692	-	677	9,369	6,236
<b>Total Revenues</b>	<b>5,033,625</b>	<b>972,802</b>	<b>2,051,299</b>	<b>8,057,726</b>	<b>8,197,774</b>
<b>EXPENDITURES</b>					
<b>Current</b>					
Administration	1,771,558	650,365	302,192	2,724,115	2,664,851
Assessor	339,974	-	-	339,974	332,234
Clerk	228,507	-	-	228,507	223,923
Office of Emergency Management	17,493	-	-	17,493	28,956
MaineStay Youth and Family Services	624,457	-	-	624,457	606,382
Senior and Adult Services	399,467	-	-	399,467	501,824
Mainstreamers	304,405	-	-	304,405	311,555
Recovery Connections	45,705	-	-	45,705	45,060
Mental Health and Community Services	442,740	-	-	442,740	455,260
General Assistance Home Relief	-	157,472	-	157,472	163,356
General Road Maintenance	-	-	457,035	457,035	346,248
Permanent Road	-	-	757,819	757,819	980,643
Road Social Security, Insurance and Illinois Municipal Retirement	-	-	178,090	178,090	161,616
Capital Outlay	53,134	12,716	207,044	272,894	321,974
<b>Total Expenditures</b>	<b>4,227,440</b>	<b>820,553</b>	<b>1,902,180</b>	<b>6,950,173</b>	<b>7,143,882</b>

(Continued)

MAINE TOWNSHIP  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCES  
FOR THE YEAR ENDED FEBRUARY 28, 2019  
WITH SUMMARIZED COMPARATIVE ACTUAL TOTALS AS OF FEBRUARY 28, 2018

	Town Fund	General Assistance Fund	Road and Bridge Fund	Total	
				2019	2018
EXCESS OF REVENUES OVER EXPENDITURES	\$ 806,185	\$ 152,249	\$ 149,119	\$ 1,107,553	\$ 1,053,892
OTHER FINANCING SOURCES (USES)					
Transfer Out	-	-	-	-	(400,000)
Transfer In	-	-	-	-	400,000
Capital Lease	28,162	10,366	-	38,528	-
Sale of Capital Assets	-	-	52,485	52,485	47,270
Total Other Financing Sources (Uses)	28,162	10,366	52,485	91,013	47,270
NET CHANGE IN FUND BALANCES	834,347	162,615	201,604	1,198,566	1,101,162
FUND BALANCE - BEGINNING, AS PREVIOUSLY REPORTED	6,840,647	2,406,206	2,046,380	11,293,233	7,778,719
PRIOR PERIOD ADJUSTMENTS					
Net Pension Liability	-	-	-	-	2,185,979
Compensated Absences	-	-	-	-	227,373
FUND BALANCE - BEGINNING, RESTATED	6,840,647	2,406,206	2,046,380	11,293,233	10,192,071
FUND BALANCE - ENDING	\$ 7,674,994	\$ 2,568,821	\$ 2,247,984	\$ 12,491,799	\$ 11,293,233

(Continued)

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

MAINE TOWNSHIP  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
YEAR ENDED FEBRUARY 28, 2019

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Total net change in fund balances - governmental funds (Exhibit D) \$ 1,198,566

Amounts reported for governmental activities in the Statement of Activities are different because:

When capital assets that are to be used in governmental activities are purchased, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of those assets is allocated over their useful lives and reported as depreciation expense.

Depreciation Expense	\$ (417,906)	
Capital Outlay	<u>531,245</u>	113,339

The net effect of various transactions involving sales of capital assets. (3,542)

The issuance of long-term debt (capital leases) provides current financial resources to governmental funds but are recorded as long-term liabilities in the Statement of Net Position.

Capital leases		(38,528)
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Repayment of capital lease principal is recorded as an expenditure in governmental funds, but it reduces long-term liabilities in the statement of net position and does not affect the statement of activities. The District debt was reduced by principal payments made to capital leases.

1,376

Some revenues/ (expenses) reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These revenues/(expenses) include the change in:

Compensated absences	34,620	
Pensions	<u>13,637</u>	<u>48,257</u>

Change in net position of governmental activities (Exhibit B) \$ 1,319,468

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

MAINE TOWNSHIP  
NOTES TO BASIC FINANCIAL STATEMENTS  
FEBRUARY 28, 2019

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Maine Township, Park Ridge, Illinois (the "Township") was incorporated in 1850. The Township operates 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 financial statements of the Township have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles or GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Township's accounting policies are described below.

**A. Financial Reporting Entity**

Accounting principles generally accepted in the United States of America require that the financial statements of the reporting entity include: (1) the primary government, (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statement to be misleading or incomplete. The criteria provided by the governmental accounting standards have been considered and there are no agencies or entities which should be presented with the Township. In addition, the Township is not aware of any entity that would exercise such oversight that would result in the Township being considered a component unit of the entity.

**B. Basis of Presentation**

The Township's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

*Government-Wide Financial Statements*

The Statement of Net Position and Statement of Activities display information about the Township as a whole. They include all funds of the reporting entity except for fiduciary funds. These statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. There are no business-type activities within the Township.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect expenses not allocated to functions are reported separately. Interest on general long-term debt is considered such an indirect expense.

MAINE TOWNSHIP  
NOTES TO BASIC FINANCIAL STATEMENTS  
FEBRUARY 28, 2019

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

Depreciation expense is specifically identified by function and is included in the direct expenses of each function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and standard revenues that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

*Government Fund Financial Statements*

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures. Funds are organized into three major categories: governmental, proprietary, and fiduciary (There are no proprietary or fiduciary funds within the township). In turn, each category is divided into separate fund types.

**C. Measurement Focus and Basis of Accounting**

*Government-Wide Financial Statements*

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

*Government Fund Financial Statements*

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Township considers revenues to be available if they are collected within thirty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The funds of the Township are described below:

**Governmental Funds**

**General Fund** – The general fund is the Township's primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund.

**Special Revenue Funds** – Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

MAINE TOWNSHIP  
NOTES TO BASIC FINANCIAL STATEMENTS  
FEBRUARY 28, 2019

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

Special revenue funds of the Maine Township include the General Assistance Fund and the Road and Bridge Fund. The General Assistance Fund was established to assist in providing community services such as senior and disabled services, individual and family counseling, and other general assistance. The Road and Bridge Fund was established for the maintenance of roads in unincorporated areas.

**Proprietary Fund Types (not included in governmental-wide statements)**

There are no Proprietary Fund Types.

**Fiduciary Funds (not included in governmental-wide statements)**

There are no Fiduciary Fund Types.

**Major and Nonmajor Funds**

An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the Township, is considered by the Township to be major, or meets the following criteria:

- 1) Total assets, liabilities, revenues, or expenditures of that individual governmental or proprietary fund are at least ten percent of the corresponding total for all funds of that category or type; and
- 2) Total assets, liabilities, revenues, or expenditures of the individual governmental or proprietary fund are at least five percent of the corresponding total for all governmental and proprietary funds combined.

**The Township has classified all funds as major.**

The funds classified as major are as follows:

**Town Fund** – 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.

**General Assistance Fund** – A special revenue fund used to account for the Township's general assistance program.

**Road and Bridge Fund** – A special revenue fund used to account for the maintenance of roads within the Township.

**D. Net Position/Fund Balance Reporting**

*Government-Wide Reporting*

For the Government-Wide Financial Statements, net positions are reported as follows:

**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 less any unspent debt proceeds.

MAINE TOWNSHIP  
NOTES TO BASIC FINANCIAL STATEMENTS  
FEBRUARY 28, 2019

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**Restricted Net Position** – Consists of net positions with constraints placed on their 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. The Township's restricted net position consists of \$2,568,821 in the General Assistance Fund and \$2,247,984 in the Road and Bridge Fund.

**Unrestricted Net Position** – Consists of all other net positions that do not meet the definition of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the Township's policy to use restricted resources first, and then unrestricted resources as they are needed.

*Governmental Fund Balances*

Governmental fund balances are to be classified into five major classifications; Nonspendable, Restricted, Committed, Assigned and Unassigned:

**Nonspendable** – The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. The Township's nonspendable fund balance consists of \$52,582 in the Town Fund, \$4,361 in the General Assistance Fund, and \$14,699 in the Road and Bridge Fund, totaling \$71,642.

**Restricted** – Restricted fund balances are restricted when constraints are placed on their use by either (a) external creditors, grantors, contributors, or laws or regulations of other governments or (b) law through constitutional provisions or enabling legislation. The Township's restricted fund balance consists of \$2,564,460 in the General Assistance Fund, and \$2,233,285 in the Road and Bridge Fund, totaling \$4,797,745.

**Committed** – Committed fund balances are amounts that can only be used for specific purposes as a result of constraints of the Board of Trustees. Committed amounts cannot be used for any other purpose unless the Board of Trustees removes those constraints by taking the same type of action (e.g., legislation, resolution, ordinance). Committed fund balances differ from restricted balances because the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation. The Township's committed fund balance is \$206,407 in the Town Fund for the capital fund (future building repairs and improvements).

**Assigned** – Assigned fund balances are amounts that are constrained by the Township's intent to be used for specific purposes, but are neither restricted nor committed. Assignments can be made by the Supervisor or the Board of Trustees, the highest level of decision-making authority. Assignments may take place after the end of the reporting period. The Township has no assigned fund balance.

**Unassigned** – Unassigned fund balance is the residual classification for the Town Fund. This classification represents the Town Fund balance that has not been assigned to other funds, and that has not been restricted, committed or assigned to specific purposes within the Town Fund. The Township's unassigned fund balance is \$7,416,005 in the Town Fund.

The Township permits funds to be expended in the following order: Restricted, Committed, Assigned and Unassigned.

MAINE TOWNSHIP  
NOTES TO BASIC FINANCIAL STATEMENTS  
FEBRUARY 28, 2019

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**E. Cash and Deposits**

The Township's cash and deposits are considered to be cash on hand, savings deposit, and money market accounts.

**F. Receivables**

In 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. Major receivable balances are shown on the exhibits. In fund financial statements, material receivables in governmental funds include revenue accruals that are both measurable and available.

**G. Unearned Revenues**

Governmental funds report unearned revenue in connection with resources or services that have been received, but not yet earned.

**H. Prepaid Expenses**

The Township's prepaid amount is accounted for using the consumption method. At February 28, 2019, the Town Fund consists of \$39,466 from Mainstreamers, \$13,084 from insurance premiums, and \$50 from other, totaling \$52,582. The General Assistance Fund consists of \$4,361 and the Road and Bridge Fund consists of \$14,699, both from insurance premiums. The grand total of all prepaid expenses is \$71,642 as of February 28, 2019. These amounts are reported as non-spendable fund balances in the governmental funds.

**I. Compensated Absences**

The government's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from the government service. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences as of February 28, 2019, is \$193,624.

**J. Capital Assets**

In government-wide financial statements, fixed assets are accounted for as capital assets. All fixed assets that exceed a capitalization threshold are capitalized and valued at historical cost or estimated historical cost if actual is unavailable, except for donated fixed assets that are recorded at their acquisition value at the date of donation. The Township capitalizes assets purchased or acquired with an original cost of \$5,000 or more for machinery and equipment, and \$20,000 or more for land, and buildings. Prior to March 1, 2004, infrastructure (road and bridges) assets were not capitalized. Depreciation of all exhaustible fixed assets is recorded as an allocation in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over estimated useful lives using the straight-line method of depreciation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of an asset are not capitalized.

MAINE TOWNSHIP  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 FEBRUARY 28, 2019

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

Buildings, infrastructure (road and bridges), and machinery and equipment of the Township are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	10-40
Infrastructure (Road and Bridges)	20
Machinery and Equipment	5-10

In the fund financial statements, fixed assets are accounted for as capital outlay expenditures upon acquisition. No depreciation is recorded in the fund financial statements.

**K. Long-Term Debt**

The accounting treatment of long-term debt and other long-term obligations (capital leases) depends on whether they are reported in the government-wide or fund financial statements. All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term debt for government funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payments of principal and interest reported as expenditures.

**L. Estimates**

Management of the Township has made certain estimates and assumptions that affect the reported amounts of assets and liabilities and contingent assets and liabilities at the date of the financial statements, and reported amounts of revenue and expenditures during the period. Actual results could differ from those estimates.

**M. Comparative Data**

The financial statements include summarized prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended February 28, 2018, from which such summarized information is derived.

**N. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Township has one item that qualifies for this category – pensions (\$1,987,636) reported in the government-wide statement of position. This result is from the differences between expected and actual experience, the net differences projected and actual investment earnings on plan investments, changes of assumptions, and changes in proportion and differences between contributions and proportion share of contributions.

MAINE TOWNSHIP  
NOTES TO BASIC FINANCIAL STATEMENTS  
FEBRUARY 28, 2019

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Township has two items which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. The first is unavailable revenue (\$6,528,784); it is reported in both the government-wide statement of position and in the governmental funds balance sheet. The item for unavailable revenue is from property taxes. The second is pensions (\$977,552), which is a result of the same reasons listed for deferred outflows of resources – pensions. These items amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**O. Eliminations and Reclassifications**

In the process of aggregating data for the government-wide financial statements, some amounts reported as interfund activity and balances were eliminated or reclassified.

**P. Program Revenues**

Amounts reported as program revenues include 1) Services provided and fees and 2) Grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. All taxes, including those dedicated for specific purposes, are reported as general revenues rather as program revenues.

**Q. Corporate Replacement Taxes**

Corporate replacement tax revenues are allocated across funds and to other governmental entities at the same rate since inception in the 1970's. At the time, allocation was based on the size of the towns and library in relation to the rest of the area.

**R. Property Taxes**

The Township must file its tax levy ordinance by the last Tuesday in December of each year. The 2017 levy was adopted on December 19, 2017, and the 2016 levy was adopted on November 22, 2016. The Township's property tax is levied each calendar year on all taxable real property located in the Township.

The County Assessor is responsible for the assessment of all taxable real property within Cook County (the County), except for certain railroad property which is assessed directly by the State. Reassessments occur based on market conditions. The County Clerk computes the annual tax for each parcel of real property and prepares tax books used by the County Collector as the basis for issuing tax bills to all taxpayers in the County.

Property taxes are collected by the County Collector and are submitted to the County Treasurer, who remits to the units their respective shares of the collections. Taxes levied in one year become due and payable in two installments on or about March 1 and August 1 during the following year.

In the government-wide financial statements revenue is recognized based on the period that the levy is intended to finance. Based upon collection histories, the Township has provided an allowance for uncollectible real property taxes equal to 1.0% of the current extension. All property taxes receivable over one year old have been written off.

MAINE TOWNSHIP  
NOTES TO BASIC FINANCIAL STATEMENTS  
FEBRUARY 28, 2019

**NOTE 2 – CASH AND DEPOSITS**

Cash and deposits are considered to be cash on hand, savings deposit, and money market accounts.

At February 28, 2019, the carrying amount of the Township's cash and deposits totaled \$14,157,398 and the bank balances totaled \$14,348,824.

*Interest Rate Risk.* As a means of limiting its exposure to fair value losses arising from rising interest rates, the Township's investment portfolio is limited to maturities of one year or less.

*Credit Risk.* Statutes authorized the Township to invest in obligations of the U.S. Treasury and U.S. Agencies' 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 treasurers' investment pool. During fiscal year ended February 28, 2019, the Township invested in money market accounts and certificates of deposits from banks, which are both not rated by nationally recognized statistical rating organizations.

*Custodial Credit Risk.* Custodial credit risk is the risk that in the event of a bank failure, the Township will not be able to recover the value of its deposits and investments or collateral securities. As of February 28, 2019, all of the Township's deposits are fully insured or collateralized.

**NOTE 3 – RECEIVABLES**

Receivable amounts are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for financial statement presentation. Below is the detail of receivables for the Town Fund, the General Assistance Fund and the Road and Bridge Fund, including the applicable allowances for uncollectible accounts:

Receivables	Town	Road and Bridge	Total
Property Taxes	\$ 3,281,771	\$ 2,414,549	\$ 5,696,320
Corporate Replacement Taxes	3,411	3,411	6,822
Gross Receivables	3,285,182	2,417,960	5,703,142
Less: Allowance for Uncollectibles	(39,110)	(26,837)	(65,947)
Net Receivables	<u>\$ 3,246,072</u>	<u>\$ 2,391,123</u>	<u>\$ 5,637,195</u>

**NOTE 4 – PROPERTY TAXES**

The Township's property tax is levied each year on all taxable real property located in the Township on or before the last Tuesday in December. The 2017 levy was adopted on December 19, 2017, and the 2016 levy was adopted on November 22, 2016. Property taxes attach as an enforceable lien on property as of January 1, of the Levy year, and are payable in two installments on approximately March 1 and August 1 of the year subsequent to the levy year. The Township receives significant distributions of tax receipts approximately one month after these due dates. Taxes recorded on these financial statements are from the 2017 and 2016 tax levy years.

A summary of the past two years' assessed valuation, tax rates, and extensions are as follows:

MAINE TOWNSHIP  
NOTES TO BASIC FINANCIAL STATEMENTS  
FEBRUARY 28, 2019

**NOTE 5 – PROPERTY TAXES (CONT'D)**

Tax Year	2017		2016	
Equalized Assessed Valuation	\$4,383,189,144		\$4,307,938,671	
	Rates	Extensions	Rates	Extensions
<b>Town Fund</b>				
Corporate	0.1044	\$ 4,574,283	0.1075	\$ 4,630,707
<b>Total Town Fund</b>	<b>0.1044</b>	<b>4,574,283</b>	<b>0.1075</b>	<b>4,630,707</b>
<b>General Assistance Fund</b>				
Corporate	0.0205	896,955	0.0262	1,128,491
<b>Total General Assistance Fund</b>	<b>0.0205</b>	<b>896,955</b>	<b>0.0262</b>	<b>1,128,491</b>
<b>Road and Bridge Fund</b>				
Corporate	0.0271	1,187,844	0.0266	1,145,911
IMRF	0.0018	78,897	0.0017	73,234
Social Security	0.0010	43,831	0.0010	43,079
Liability Insurance	0.0014	61,364	0.0014	60,311
Equipment and Building	0.0038	166,561	0.0038	163,701
Permanent Road	0.0219	959,918	0.0215	926,206
<b>Total General Assistance Fund</b>	<b>0.0570</b>	<b>2,498,415</b>	<b>0.0560</b>	<b>2,412,442</b>
<b>Totals</b>	<b>0.1819</b>	<b>\$ 7,969,653</b>	<b>0.1897</b>	<b>\$ 8,171,640</b>

**NOTE 6 – RISK MANAGEMENT**

Significant losses are covered by commercial insurance purchased from independent third parties for all major programs: property, liability and workers' compensation. During the fiscal year ended February 28, 2019, there were no significant reductions in insurance coverage. Also, there have been no settlement amounts that had exceeded insurance coverage in any of the past three years.

The Township is exposed to various risks of loss related to dental illnesses of employees. The Township is self-insured for dental health claim risks. The majority of these activities are accounted for in the Town Fund and a portion by the Road and Bridge Fund. The Township participates in the program based upon actuarial estimates of the amounts needed to pay claims. Liabilities of the program are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Changes in the balance of claims liabilities during the fiscal year are as follows:

Claims Liability - Beginning	\$ 3,173
Incurred Claims	(34,237)
Claim Payments	<u>34,210</u>
Claims Liability - Ending	<u>\$ 3,146</u>

MAINE TOWNSHIP  
NOTES TO BASIC FINANCIAL STATEMENTS  
FEBRUARY 28, 2019

**NOTE 7 – CAPITAL ASSETS**

Capital asset activity for the year ended February 28, 2019, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated				
Land	\$ 683,000	\$ -	\$ -	\$ 683,000
Total capital assets, not being depreciated	<u>683,000</u>	<u>-</u>	<u>-</u>	<u>683,000</u>
Capital assets, being depreciated				
Buildings	2,874,984	-	-	2,874,984
Road and Bridges	6,382,413	373,050	-	6,755,463
Machinery and Equipment	1,915,383	158,195	5,000	2,068,578
Total capital assets, being depreciated	<u>11,172,780</u>	<u>531,245</u>	<u>5,000</u>	<u>11,699,025</u>
Accumulated depreciation				
Buildings	1,938,983	71,875	-	2,010,858
Road and Bridges	1,861,970	260,797	-	2,122,767
Machinery and Equipment	1,457,954	85,234	1,458	1,541,730
Total accumulated depreciation	<u>5,258,907</u>	<u>417,906</u>	<u>1,458</u>	<u>5,675,355</u>
Net depreciable capital assets	<u>5,913,873</u>	<u>113,339</u>	<u>3,542</u>	<u>6,023,670</u>
Net total capital assets	<u>\$ 6,596,873</u>	<u>\$ 113,339</u>	<u>\$ 3,542</u>	<u>\$ 6,706,670</u>
Depreciation was charged to function as follows:		Amount		
Governmental Activities				
Road and Bridges		\$ 260,797		
Unallocated		157,109		
Total governmental activities depreciation expense		<u>\$ 417,906</u>		

**NOTE 8 – DEBT SERVICE REQUIREMENTS**

The following is a summary of the components of long-term debt for the year ended February 28, 2019:

Governmental Activity	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Capital leases	\$ -	\$ 38,528	\$ 1,376	\$ 37,152	\$ 16,512
Compensated Absences	228,244	1,957	36,577	193,624	-
Pensions	876,615	1,802,657	-	2,679,272	-
Totals	<u>\$ 1,104,859</u>	<u>\$ 1,843,142</u>	<u>\$ 37,953</u>	<u>\$ 2,910,048</u>	<u>\$ 16,512</u>

Please see Note 9 for further information on Pensions (\$2,679,272). Capital Leases are liquidated by the Town Fund and General Assistance Fund. Compensated Absences and pensions are liquidated by all funds, because the Township employs people across the three funds.

MAINE TOWNSHIP  
NOTES TO BASIC FINANCIAL STATEMENTS  
FEBRUARY 28, 2019

**NOTE 8 – DEBT SERVICE REQUIREMENTS (CONT'D)**

*Capital Leases Payable*

The Township entered into a lease agreement as lessee for financing the acquisition of a smart board and copier/printer equipment. The lease agreement qualifies as a capital lease for accounting purposes and, therefore, the assets and obligations have been recorded at the present value of the future minimum lease payments as of the inception date.

On January 1, 2019, the Township entered into a lease/purchase agreement for the purchase of one smart board and fifteen copiers/printers (equipment), totaling \$38,528, with monthly payments of \$1,376, with a zero percent interest rate. Depreciation expense for the year was \$1,284. Accumulated depreciation at February 28, 2019, was \$1,284. The remaining balance due at February 28, 2019, was \$37,152.

*Annual Debt Service Requirements*

As of February 28, 2019, the annual debt service requirements to service all capital leases payable are:

Year Ending February 28,	Principal	Interest
2020	\$ 16,512	\$ -
2021	16,512	-
2022	4,128	-
Total	\$ 37,152	\$ -

*Legal Debt Margin*

At February 28, 2019, the legal debt margin for the Township was limited to 5.75% of the most recent assessed valuation available, which was from the 2017 tax levy. Based on an assessed valuation of \$4,383,189,144, the debt limit was \$252,033,376. The remaining legal debt margin was \$251,996,224.

**Short Term Debt/Operating Leases**

The Township leases office equipment (copiers, printers and whiteboard) under noncancelable operating leases. Operating leases are liquidated by the Town Fund. The Township paid \$24,624 in operating lease payments during the year ended February 28, 2019. The Township switched to capital leases during the year ended February 28, 2019.

**NOTE 9 – RETIREMENT FUND COMMITMENTS**

**A. Illinois Municipal Retirement Fund (IMRF)**

*IMRF Plan Description*

The Township's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The Township's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the *Benefits Provided* section below. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois.

MAINE TOWNSHIP  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 FEBRUARY 28, 2019

**NOTE 9 – RETIREMENT FUND COMMITMENTS (CONT'D)**

IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

*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 prior to August 8, 2011, (the ECO plan was closed to new participants after that date).

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

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

- 3% of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

*Employees Covered by Benefit Terms*

As of December 31, 2018, the following employees were covered by the benefit terms:

Retirees and beneficiaries	44
Inactive, non-retired members	15
Active members	<u>41</u>
Total	<u><u>100</u></u>

*Contributions*

As set by statute, the Township's Regular Plan Members are required to contribute 4.50 percent 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. The Township's annual contribution rate for calendar year 2018 was 12.62 percent. For the fiscal year ended February 28, 2019, the Township contributed \$286,644 to the plan. The Township also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level.

MAINE TOWNSHIP  
NOTES TO BASIC FINANCIAL STATEMENTS  
FEBRUARY 28, 2018

**NOTE 9 – RETIREMENT FUND COMMITMENTS (CONT'D)**

Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

*Net Pension Liability*

The Township's net pension liability/ (asset) was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial evaluation as of that date.

*Actuarial Assumptions*

The following are the methods and assumptions used to determine total pension liability at December 31, 2018:

- The Actuarial Cost Method used was Entry Age Normal;
- The Asset Valuation Method used was Market Value of Assets;
- Price Inflation was assumed to be 2.50%;
- Salary Increases were expected to be 3.39% to 14.25%;
- The Investment Rate of Return was assumed to be 7.25%;
- Retirement Age was from an experience-based table of rates that are specific to the type of eligibility condition, last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016;
- For non-disabled retirees, an IMRF specific mortality table was used with the fully generational projection scale MP-2017 (base year 2015); the IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience;
- For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015); the IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives;
- For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015); the IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience;
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

MAINE TOWNSHIP  
NOTES TO BASIC FINANCIAL STATEMENTS  
FEBRUARY 28, 2019

**NOTE 9 – RETIREMENT FUND COMMITMENTS (CONT'D)**

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Projected Returns/Risk</u>	
		<u>One Year Arithmetic</u>	<u>Ten Year Geometric</u>
Equities	37%	8.50%	7.15%
International Equities	18%	9.20%	7.25%
Fixed Income	28%	3.75%	3.75%
Real Estate	9%	7.30%	6.25%
Alternatives	7%		
Private Equity		12.40%	8.50%
Hedge Funds		5.75%	5.50%
Commodities		4.75%	3.20%
Cash Equivalents	1%	2.50%	2.50%

*Single Discount Rate*

A Single Discount Rate of 7.25% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%; the municipal bond rate is 3.71%; and the resulting single discount rate is 7.25%.

MAINE TOWNSHIP  
NOTES TO BASIC FINANCIAL STATEMENTS  
FEBRUARY 28, 2019

**NOTE 9 – RETIREMENT FUND COMMITMENTS (CONT'D)**

*Changes in the Net Pension Liability/(Asset)*

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/(Asset) (A) - (B)
Balances at December 31, 2017	\$ 11,817,233	\$ 10,940,618	\$ 876,615
Changes for the year:			
Service Cost	229,828	-	229,828
Interest on the Total Pension Liability	871,605	-	871,605
Differences between Expected and Actual Experience of the Total Pension Liability	328,709	-	328,709
Changes of Assumptions	380,390	-	380,390
Contributions - Employer	-	293,725	(293,725)
Contributions - Employees	-	105,184	(105,184)
Net Investment Income	-	(591,934)	591,934
Benefits Payments, including Refunds of Employee Contributions	(621,502)	(621,502)	-
Other (Net Transfer)	-	200,900	(200,900)
Net Changes	<u>1,189,030</u>	<u>(613,627)</u>	<u>1,802,657</u>
Balances at December 31, 2018	<u>\$ 13,006,263</u>	<u>\$ 10,326,991</u>	<u>\$ 2,679,272</u>

*Sensitivity of the Net Pension Liability/ (Asset) to Changes in the Discount Rate*

The following presents the plan's net pension liability/ (asset), calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability/(asset) would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	Current Single Discount		
	1% Decrease 6.25%	Rate Assumption 7.25%	1% Increase 8.25%
Total Pension Liability	\$ 14,729,247	\$ 13,006,263	\$ 11,587,357
Plan Fiduciary Net Position	<u>10,326,991</u>	<u>10,326,991</u>	<u>10,326,991</u>
Net Pension Liability/(Asset)	<u>\$ 4,402,256</u>	<u>\$ 2,679,272</u>	<u>\$ 1,260,366</u>

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

For the year ended February 28, 2019, the Township recognized pension revenue of \$13,637. At February 28, 2019, the Township's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

MAINE TOWNSHIP  
NOTES TO BASIC FINANCIAL STATEMENTS  
FEBRUARY 28, 2019

**NOTE 9 – RETIREMENT FUND COMMITMENTS (CONT'D)**

<u>Deferred Amounts Related to Pensions</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 371,931	\$ 156,394
Changes of assumptions	294,357	233,340
Net difference between projected and actual earnings on pension plan investments	<u>1,281,328</u>	<u>587,818</u>
Total Deferred Amounts to be recognized in pension expense in future periods	1,947,616	977,552
Township pension contributions made subsequent to the measurement date	<u>40,020</u>	<u>-</u>
Total Deferred Amounts Related to Pensions	<u><u>\$ 1,987,636</u></u>	<u><u>\$ 977,552</u></u>

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

<u>Year Ending December 31,</u>	<u>Net Deferred Outflows of Resources</u>
2019	\$ 302,855
2020	146,064
2021	183,919
2022	337,226
2023	-
Thereafter	<u>-</u>
Total	<u><u>\$ 970,064</u></u>

**B. Social Security/Medicare**

Employees not qualifying for coverage under the Illinois Municipal Retirement Fund are considered “nonparticipating employees”. These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security/Medicare.

**NOTE 10 – COMMITTED FUND BALANCE**

The Township has \$206,407 currently on deposit within the Town Fund as committed for the capital fund (future repairs and building improvements).

**NOTE 11 – SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the balance sheet date but before the financial statements are issued or available to be issued. There are two types of subsequent events: recognized (events that relate to conditions present at the balance sheet date) and non-recognized (events or conditions that did not exist at the balance sheet date but arose after that date).

MAINE TOWNSHIP  
NOTES TO BASIC FINANCIAL STATEMENTS  
FEBRUARY 28, 2019

**NOTE 11 – SUBSEQUENT EVENTS (CONT'D)**

There have been no recognized subsequent events that have occurred between February 28, 2019, and the date of this audit report requiring disclosure in the financial statements.

A non-recognized event occurred on March 6, 2019, when the Township abated a portion of the Town Fund and 100% of the General Assistance Fund's 2018 tax levy. This resulted in an amount payable to the Cook County Treasurer in the amount of \$125,848 in the General Assistance Fund as of February 28, 2019.

**REQUIRED SUPPLEMENTARY INFORMATION**

MAINE TOWNSHIP  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS  
ILLINOIS MUNICIPAL RETIREMENT FUND  
MOST RECENT CALENDAR YEARS

	2018	2017	2016	2015
Total pension liability				
Service cost	\$ 229,828	\$ 261,283	\$ 259,647	\$ 259,821
Interest on the total pension liability	871,605	881,035	812,876	776,673
Difference between expected and actual experience of the total pension liability	328,709	(268,559)	361,825	(71,135)
Changes of assumptions	380,390	(397,683)	(44,964)	13,759
Benefit payments, including refunds of employee contributions	(621,502)	(550,673)	(499,201)	(461,781)
Net change in pension liability	1,189,030	(74,597)	890,183	517,337
Total pension liability - beginning	11,817,233	11,891,830	11,001,647	10,484,310
Total pension liability - ending (A)	<u>\$ 13,006,263</u>	<u>\$ 11,817,233</u>	<u>\$ 11,891,830</u>	<u>\$ 11,001,647</u>
Plan fiduciary net position				
Contributions - employer	\$ 293,725	\$ 285,331	\$ 312,222	\$ 298,539
Contributions - employees	105,184	106,733	110,543	106,991
Net investment income	(591,934)	1,690,543	616,931	45,001
Benefit payments, including refunds of employee contributions	(621,502)	(550,673)	(499,201)	(461,781)
Other (net transfer)	200,900	(297,166)	96,032	52,325
Net change in plan fiduciary net position	(613,627)	1,234,768	636,527	41,075
Plan fiduciary net position - beginning	10,940,618	9,705,850	9,069,323	9,028,248
Plan fiduciary net position - ending (B)	<u>\$ 10,326,991</u>	<u>\$ 10,940,618</u>	<u>\$ 9,705,850</u>	<u>\$ 9,069,323</u>
Net pension liability/(asset) - ending (A) - (B)	<u>\$ 2,679,272</u>	<u>\$ 876,615</u>	<u>\$ 2,185,980</u>	<u>\$ 1,932,324</u>
Plan fiduciary net position as a percentage of total pension liability	79.40%	92.58%	81.62%	82.44%
Covered valuation payroll	\$ 2,327,460	\$ 2,371,831	\$ 2,456,508	\$ 2,335,989
Net pension liability as a percentage of covered valuation payroll	115.12%	36.96%	88.99%	82.72%

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

MAINE TOWNSHIP  
 REQUIRED SUPPLEMENTARY INFORMATION  
 MULTIYEAR SCHEDULE OF CONTRIBUTIONS  
 ILLINOIS MUNICIPAL RETIREMENT FUND  
 MOST RECENT CALENDAR YEARS

Calendar Year Ending December 31	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency/ (Excess)	Covered- Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
2018	\$ 293,725	\$ 293,725	\$ -	\$ 2,327,460	12.62%
2017	285,331	285,331	-	2,371,831	12.03%
2016	312,222	312,222	-	2,456,508	12.71%
2015	298,539	298,539	-	2,335,989	12.78%

**Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2018 Contribution Rate\***

**Valuation Date**

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

**Methods and Assumptions Used to Determine 2018 Contribution Rates**

<i>Actuarial Cost Method</i>	Aggregate entry age = normal
<i>Amortization Method</i>	Level percentage of payroll, closed
<i>Remaining Amortization Period</i>	25-year closed period
<i>Asset Valuation Method</i>	5-year smoothed market; 20% corridor
<i>Wage Growth</i>	3.50%
<i>Price Inflation</i>	2.75%
<i>Salary Increases</i>	3.75% to 14.50%, including inflation
<i>Investment Rate of Return</i>	7.50%
<i>Retirement Age</i>	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2014 valuation pursuant to an experience study of the period 2011 to 2013.
<i>Mortality</i>	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

**Other Information**

Notes There were no benefit changes during the year.

\* Based on Valuation Assumptions used in the December 31, 2016, actuarial valuation.

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

MAINE TOWNSHIP  
TOWN FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019		2018	
	Final Budget	Actual	Over (Under) Budget	Actual
<b>REVENUES</b>				
Local Sources				
Property Taxes	\$ 4,522,119	\$ 4,441,552	\$ (80,567)	\$ 4,522,119
Corporate Replacement Taxes	73,030	67,653	(5,377)	73,030
Earnings on Investments	13,198	22,208	9,010	13,198
MaineStay Fees	14,952	24,656	9,704	14,952
Passport Fees	69,000	71,124	2,124	68,618
Seniors	11,633	3,554	(8,079)	-
Mainstreamers	312,365	355,354	42,989	300,732
Vehicle Sticker Fees	17,500	16,478	(1,022)	17,416
Postage Fees	7,685	4,184	(3,501)	-
Transportation Fees	1,600	1,417	(183)	-
Garage Sale	5,700	4,351	(1,349)	-
Yard Stickers and Rebates	11,355	12,402	1,047	-
Other Income	2,000	8,692	6,692	1,126
<b>Total Local Sources</b>	<b>5,062,137</b>	<b>5,033,625</b>	<b>(28,512)</b>	<b>5,011,191</b>
<b>Total Revenues</b>	<b>5,062,137</b>	<b>5,033,625</b>	<b>(28,512)</b>	<b>5,011,191</b>
<b>EXPENDITURES</b>				
Administration				
Personnel				
Salaries	782,450	757,910	(24,540)	784,723
Unemployment Insurance	1	-	(1)	-
Social Security	61,729	57,419	(4,310)	58,167
Municipal Retirement	67,812	67,768	(44)	68,225
Health Insurance	305,000	303,650	(1,350)	314,146
Dental Insurance	20,000	17,671	(2,329)	19,011
Life Insurance	2,255	2,164	(91)	2,255
Tuition Reimbursement	1	-	(1)	-
<b>Total Personnel</b>	<b>1,239,248</b>	<b>1,206,582</b>	<b>(32,666)</b>	<b>1,246,527</b>
Contractual Services				
Accounting Services	30,887	37,211	6,324	27,287
Building Maintenance	25,242	21,196	(4,046)	25,242
Community Information Support	47,578	42,492	(5,086)	47,578
Conferences	3,570	822	(2,748)	3,570
Dues and Subscriptions	6,316	4,008	(2,308)	6,316
Web Site and Hosting	14,000	16,384	2,384	13,565

(Continued)

MAINE TOWNSHIP  
TOWN FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019			2018
	Final Budget	Actual	Over (Under) Budget	Actual
<b>Contractual Services (Continued)</b>				
Equipment Leasing and Maintenance	\$ 18,527	\$ 19,659	\$ 1,132	\$ 18,527
Computer Technology Support	8,052	7,992	(60)	8,052
Print Management	4,637	6,350	1,713	4,637
General Insurance	53,835	52,987	(848)	53,166
Legal Services	165,000	162,349	(2,651)	33,102
Travel Expense	1,630	947	(683)	1,630
Police Protection	45,600	50,200	4,600	45,600
Postage	33,962	28,901	(5,061)	33,962
Printing and Publishing	38,796	30,842	(7,954)	38,796
Special Programs	6,459	2,393	(4,066)	6,459
Staff Training	436	324	(112)	436
Telecommunications	25,519	23,063	(2,456)	21,268
Transportation	5,281	4,565	(716)	5,281
Utilities	21,110	25,398	4,288	21,110
<b>Total Contractual Services</b>	<b>556,437</b>	<b>538,083</b>	<b>(18,354)</b>	<b>415,584</b>
<b>Commodities</b>				
Miscellaneous	500	66	(434)	509
Office Supplies	17,500	12,178	(5,322)	22,872
Operating Supplies	8,500	9,236	736	9,447
<b>Total Commodities</b>	<b>26,500</b>	<b>21,480</b>	<b>(5,020)</b>	<b>32,828</b>
<b>Other Expenditures</b>				
Cleanup Project/Single Hauler Program	-	-	-	(5,084)
Code Enforcement Expense	673	765	92	673
Neighborhood Watch	3,029	2,240	(789)	3,029
Plan Commission	1	-	(1)	-
Vehicle Expense	3,381	2,408	(973)	3,381
<b>Total Other Expenditures</b>	<b>7,084</b>	<b>5,413</b>	<b>(1,671)</b>	<b>1,999</b>
<b>Capital Outlay</b>				
Building	10,000	1,053	(8,947)	4,959
Equipment	10,000	14,841	4,841	-
Capital Fund	250,000	17,649	(232,351)	-
<b>Total Capital Outlay</b>	<b>270,000</b>	<b>33,543</b>	<b>(236,457)</b>	<b>4,959</b>

(Continued)

MAINE TOWNSHIP  
TOWN FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019		Over (Under) Budget	2018
	Final Budget	Actual		Actual
<u>Contingencies</u>	\$ 1	\$ -	\$ (1)	\$ -
<u>Total Administration</u>	<u>2,099,270</u>	<u>1,805,101</u>	<u>(294,169)</u>	<u>1,701,897</u>
Assessor				
Personnel				
Salaries	179,147	185,603	6,456	179,113
Social Security	12,813	13,167	354	12,813
Municipal Retirement	20,009	19,880	(129)	20,009
Health, Dental and Life Insurance	115,599	118,268	2,669	109,367
<u>Total Personnel</u>	<u>327,568</u>	<u>336,918</u>	<u>9,350</u>	<u>321,302</u>
Contractual Services				
Conferences	848	748	(100)	848
Cook County Assessor Tie-in	1,025	1,025	-	1,025
Dues and Subscriptions	300	452	152	300
Equipment Leasing and Maintenance	350	-	(350)	350
Travel Expense	1,200	367	(833)	1,427
Postage	1	-	(1)	473
Printing and Publishing	151	150	(1)	151
Sidwell Maps	707	-	(707)	707
Staff Training	116	95	(21)	116
<u>Total Contractual Services</u>	<u>4,698</u>	<u>2,837</u>	<u>(1,861)</u>	<u>5,397</u>
Commodities				
Miscellaneous	1	219	218	95
Office Supplies	1	-	(1)	5,440
<u>Total Commodities</u>	<u>2</u>	<u>219</u>	<u>217</u>	<u>5,535</u>
<u>Total Assessor</u>	<u>332,268</u>	<u>339,974</u>	<u>7,706</u>	<u>332,234</u>
Clerk's Office				
Personnel				
Salaries	131,525	133,264	1,739	128,048
Social Security	10,062	9,962	(100)	9,609
Municipal Retirement	16,717	16,627	(90)	15,718

(Continued)

MAINE TOWNSHIP  
TOWN FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019			2018
	Final Budget	Actual	Over (Under) Budget	Actual
<b>Personnel (Continued)</b>				
Health Insurance	\$ 45,000	\$ 43,273	\$ (1,727)	\$ 40,921
Dental Insurance	3,000	2,093	(907)	782
Life Insurance	324	334	10	324
<b>Total Personnel</b>	<b>206,628</b>	<b>205,553</b>	<b>(1,075)</b>	<b>195,402</b>
<b>Contractual Services</b>				
Conferences	853	145	(708)	853
Dues and Subscriptions	332	313	(19)	332
Print Management	3,028	2,996	(32)	3,028
General Insurance	145	-	(145)	145
Travel Expense	996	10	(986)	997
Honor Flight	1,000	1,000	-	1,000
Postage	7,332	10,792	3,460	7,332
Printing and Publishing	847	448	(399)	847
Computer Tech Support	6,340	6,340	-	6,340
Telecommunications	-	-	-	64
Staff Training	1	25	24	-
<b>Total Contractual Services</b>	<b>20,874</b>	<b>22,069</b>	<b>1,195</b>	<b>20,938</b>
<b>Commodities</b>				
Miscellaneous	126	79	(47)	127
Office Supplies	3,000	806	(2,194)	7,456
<b>Total Commodities</b>	<b>3,126</b>	<b>885</b>	<b>(2,241)</b>	<b>7,583</b>
<b>Capital Outlay</b>				
Equipment	-	6,165	6,165	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>6,165</b>	<b>6,165</b>	<b>-</b>
<b>Total Clerk's Office</b>	<b>230,628</b>	<b>234,672</b>	<b>4,044</b>	<b>223,923</b>
<b>Office of Emergency Management</b>				
<b>Personnel</b>				
Salaries	14,722	8,251	(6,471)	15,769
Social Security	1,206	663	(543)	1,206
Uniforms	387	-	(387)	387
<b>Total Personnel</b>	<b>16,315</b>	<b>8,914</b>	<b>(7,401)</b>	<b>17,362</b>

(Continued)

MAINE TOWNSHIP  
TOWN FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019		2018	
	Final Budget	Actual	Over (Under) Budget	Actual
<b>Contractual Services</b>				
Conferences	\$ 100	\$ 71	\$ (29)	\$ -
Dues and Subscriptions	50	-	(50)	50
Equipment Leasing	1	170	169	-
Citizen Corps Program	1,440	-	(1,440)	1,440
Utilities	3,976	3,754	(222)	3,976
Computer Tech Support	1	-	(1)	-
Postage	24	-	(24)	24
Printing and Publishing	1	-	(1)	-
Special Programs	200	-	(200)	535
Special Events	155	96	(59)	155
Telecommunications	2,820	3,166	346	2,820
Staff Training	28	-	(28)	28
<b>Total Contractual Services</b>	<u>8,796</u>	<u>7,257</u>	<u>(1,539)</u>	<u>9,028</u>
<b>Commodities</b>				
Miscellaneous	1	-	(1)	-
Office Supplies	500	22	(478)	603
Operating Supplies	138	82	(56)	139
Disaster Operations Supplies	628	323	(305)	628
<b>Total Commodities</b>	<u>1,267</u>	<u>427</u>	<u>(840)</u>	<u>1,370</u>
<b>Other Expenditures</b>				
Volunteer Insurance	582	581	(1)	582
Vehicle Expense	614	314	(300)	614
<b>Total Other Expenditures</b>	<u>1,196</u>	<u>895</u>	<u>(301)</u>	<u>1,196</u>
<b>Capital Outlay</b>				
Building	1,396	395	(1,001)	1,396
<b>Total Capital Outlay</b>	<u>1,396</u>	<u>395</u>	<u>(1,001)</u>	<u>1,396</u>
<b><u>Total Office of Emergency Management</u></b>	<u>28,970</u>	<u>17,888</u>	<u>(11,082)</u>	<u>30,352</u>
<b>MaineStay, Youth and Family Services</b>				
Personnel				
Salaries	362,140	347,235	(14,905)	343,562
Social Security	27,708	25,192	(2,516)	25,080

(Continued)

MAINE TOWNSHIP  
TOWN FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019			2018
	Final Budget	Actual	Over (Under) Budget	Actual
Personnel (Continued)				
Municipal Retirement	\$ 46,917	\$ 41,865	\$ (5,052)	\$ 40,503
Health Insurance	160,000	155,374	(4,626)	146,655
Dental Insurance	7,000	5,530	(1,470)	6,270
Life Insurance	1,135	1,126	(9)	1,135
Total Personnel	<u>604,900</u>	<u>576,322</u>	<u>(28,578)</u>	<u>563,205</u>
Contractual Services				
Community Education	137	101	(36)	137
Summer Youth Camp	10,000	9,948	(52)	3,704
Garage Sale	800	430	(370)	202
Conferences	823	610	(213)	823
Dues and Subscriptions	1,874	1,866	(8)	1,874
Print Management	5,900	5,526	(374)	5,900
General Insurance	1,200	1,150	(50)	958
Travel Expense	924	1,608	684	924
Postage	420	431	11	420
Printing and Publishing	1,391	1,383	(8)	1,391
Special Programs	10,000	9,515	(485)	5,595
Computer Tech Support	6,340	6,340	-	6,340
Staff Training	1,971	2,248	277	2,260
Total Contractual Services	<u>41,780</u>	<u>41,156</u>	<u>(624)</u>	<u>30,528</u>
Commodities				
Manuals and Books	289	-	(289)	-
Miscellaneous	45	41	(4)	45
Office Supplies	4,000	3,974	(26)	12,748
Total Commodities	<u>4,334</u>	<u>4,015</u>	<u>(319)</u>	<u>12,793</u>
Other Expenditures				
Youth Recreation Fund	3,000	2,964	(36)	(144)
Substance Abuse Programs	1	-	(1)	-
Total Other Expenditures	<u>3,001</u>	<u>2,964</u>	<u>(37)</u>	<u>(144)</u>
Capital Outlay				
Equipment	-	6,165	6,165	-

(Continued)

MAINE TOWNSHIP  
TOWN FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019			2018
	Final Budget	Actual	Over (Under) Budget	Actual
Total Capital Outlay	\$ -	\$ 6,165	\$ 6,165	\$ -
<u>Total MaineStay, Youth and Family Services</u>	<u>654,015</u>	<u>630,622</u>	<u>(23,393)</u>	<u>606,382</u>
Senior and Adult Services				
Personnel				
Salaries	221,117	223,800	2,683	280,777
Social Security	16,913	16,725	(188)	21,086
Municipal Retirement	28,104	27,489	(615)	34,109
Health Insurance	90,000	86,363	(3,637)	104,685
Dental Insurance	5,787	2,171	(3,616)	5,787
Life Insurance	769	639	(130)	769
Total Personnel	<u>362,690</u>	<u>357,187</u>	<u>(5,503)</u>	<u>447,213</u>
Contractual Services				
Conferences	866	387	(479)	866
Dues and Subscriptions	125	125	-	125
Travel Expense	1,084	-	(1,084)	1,084
Postage	11,552	11,209	(343)	11,552
Printing and Publishing	12,197	10,830	(1,367)	12,197
Special Programs	9,657	6,783	(2,874)	9,657
Computer Tech Support	10,715	6,340	(4,375)	10,715
Print Management	3,856	3,747	(109)	3,856
Telecommunications	25	33	8	25
Staff Training	600	-	(600)	-
Total Contractual Services	<u>50,677</u>	<u>39,454</u>	<u>(11,223)</u>	<u>50,077</u>
Commodities				
Office Supplies	<u>4,284</u>	<u>2,826</u>	<u>(1,458)</u>	<u>4,534</u>
Total Commodities	<u>4,284</u>	<u>2,826</u>	<u>(1,458)</u>	<u>4,534</u>
Capital Outlay				
Equipment	<u>-</u>	<u>6,866</u>	<u>6,866</u>	<u>-</u>
Total Capital Outlay	<u>-</u>	<u>6,866</u>	<u>6,866</u>	<u>-</u>

(Continued)

MAINE TOWNSHIP  
TOWN FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019			2018
	Final Budget	Actual	Over (Under) Budget	Actual
<u>Total Senior and Adult Services</u>	\$ 417,651	\$ 406,333	\$ (11,318)	\$ 501,824
<u>Mainstreamers</u>	327,000	304,405	(22,595)	311,555
<u>Recovery Connections</u>	45,060	45,705	645	45,060
<u>Mental Health and Community Services</u>				
Center for Enriched Living	1,900	1,960	60	1,900
Resource Community Living	4,080	-	(4,080)	4,080
Glenkirk	3,740	3,600	(140)	3,740
Avenues to Independence	48,580	49,060	480	48,580
MCYAF	3,700	4,760	1,060	3,700
Orchard Village	-	240	240	-
Life Span	7,520	7,900	380	7,520
The Josselyn Center	110,440	103,800	(6,640)	110,440
Peer Services	7,840	9,500	1,660	7,840
WINGS	4,660	5,800	1,140	4,660
Turning Point Behavioral	47,200	44,000	(3,200)	47,200
NAMI-CCNS	2,420	4,520	2,100	2,420
FISH	5,600	4,800	(800)	5,600
NW Center Against Sexual Assault	2,000	2,000	-	2,000
Miracle House	4,700	5,400	700	4,700
Center for Concern	38,800	40,100	1,300	38,800
North Shore Senior Center	1,400	-	(1,400)	1,400
Older Adult Service and Home Meals	5,160	5,260	100	5,160
NW COMPASS	6,160	-	(6,160)	6,160
Harbour	4,160	5,800	1,640	4,160
NW Suburban Day Care Center	41,790	42,600	810	41,790
District 63 Education Foundation	27,250	22,500	(4,750)	27,250
Leyden Family Services	59,000	56,200	(2,800)	59,000
Children's Advocacy Center	3,960	3,940	(20)	3,960
Maryville	10,600	14,100	3,500	10,600
Search, Inc.	2,100	1,400	(700)	2,100
District 207 School Based Health Center	500	-	(500)	500
Catholic Charities	-	1,600	1,600	-
Connections for the Homeless	-	800	800	-
Open Communities	-	1,100	1,100	-
<u>Total Mental Health and Community Services</u>	455,260	442,740	(12,520)	455,260
<u>Total Expenditures</u>	4,590,122	4,227,440	(362,682)	4,208,487

(Continued)

MAINE TOWNSHIP  
TOWN FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019		2018	
	Final Budget	Actual	Over (Under) Budget	Actual
EXCESS OF REVENUES OVER EXPENDITURES	\$ 472,015	\$ 806,185	\$ (391,194)	\$ 802,704
OTHER FINANCING SOURCES (USES)				
Transfer Out	-	-	-	(400,000)
Capital Lease	-	28,162	28,162	-
Total Other Financing Sources (Uses)	-	28,162	28,162	(400,000)
NET CHANGE IN FUND BALANCE	<u>\$ 472,015</u>	<u>834,347</u>	<u>\$ (363,032)</u>	<u>402,704</u>
FUND BALANCE - BEGINNING, AS PREVIOUSLY REPORTED		6,840,647		4,884,617
PRIOR PERIOD ADJUSTMENTS				
Net Pension Liability		-		1,418,818
Compensated Absences		-		134,508
FUND BALANCE - BEGINNING, RESTATED		<u>6,840,647</u>		<u>6,437,943</u>
FUND BALANCE - ENDING		<u>\$ 7,674,994</u>		<u>\$ 6,840,647</u>

MAINE TOWNSHIP  
GENERAL ASSISTANCE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019		2018	
	Final Budget	Actual	Over (Under) Budget	Actual
<b>REVENUES</b>				
<b>Local Sources</b>				
Property Taxes	\$ 1,131,362	\$ 883,647	\$ (247,715)	\$ 1,131,362
Earnings on Investments	3,685	6,010	2,325	3,685
Social Security Reimbursement	20,900	10,813	(10,087)	20,900
Energy Assistance Revenue	12,960	21,066	8,106	13,041
Food Pantry Cash Donations	43,269	51,266	7,997	43,269
<b>Total Local Sources</b>	<b>1,212,176</b>	<b>972,802</b>	<b>(239,374)</b>	<b>1,212,257</b>
<b>Total Revenues</b>	<b>1,212,176</b>	<b>972,802</b>	<b>(239,374)</b>	<b>1,212,257</b>
<b>EXPENDITURES</b>				
<b>Administration</b>				
<b>Personnel</b>				
Salaries	392,586	387,380	(5,206)	399,647
Unemployment Insurance	5,000	-	(5,000)	-
Social Security	29,875	28,665	(1,210)	29,875
Municipal Retirement	47,823	47,337	(486)	47,823
Health Insurance	130,434	127,970	(2,464)	128,865
Dental Insurance	4,433	4,685	252	4,433
Life Insurance	1,191	1,140	(51)	1,191
<b>Total Personnel</b>	<b>611,342</b>	<b>597,177</b>	<b>(14,165)</b>	<b>611,834</b>
<b>Contractual Services</b>				
Conferences	514	340	(174)	514
Accounting Services	8,486	8,871	385	8,486
Dues and Subscriptions	-	50	50	-
Print Management	6,500	7,099	599	7,118
General Insurance	14,941	17,955	3,014	19,562
Hearing Officer	500	-	(500)	-
Legal Services	500	-	(500)	1,650
Travel Expense	892	885	(7)	892
Postage	3,000	3,475	475	4,369
Printing and Publishing	1,500	628	(872)	3,460
Telecommunications	1,374	1,746	372	1,374
Computer Tech Support	6,290	6,340	50	6,290
Staff Training	478	389	(89)	478
Utilities	2,252	2,238	(14)	2,252
<b>Total Contractual Services</b>	<b>47,227</b>	<b>50,016</b>	<b>2,789</b>	<b>56,445</b>

(Continued)

MAINE TOWNSHIP  
GENERAL ASSISTANCE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019		2018	
	Final Budget	Actual	Over (Under) Budget	Actual
Commodities				
Miscellaneous	\$ 32	\$ 1	\$ (31)	\$ 2,094
Office Supplies	6,330	2,230	(4,100)	16,697
Operating Supplies	1,150	941	(209)	1,150
<u>Total Commodities</u>	<u>7,512</u>	<u>3,172</u>	<u>(4,340)</u>	<u>19,941</u>
Capital Outlay				
Computer Software Development	2,350	2,350	-	2,350
Equipment	-	10,366	10,366	-
<u>Total Capital Outlay</u>	<u>2,350</u>	<u>12,716</u>	<u>10,366</u>	<u>2,350</u>
<u>Total Administration</u>	<u>668,431</u>	<u>663,081</u>	<u>(5,350)</u>	<u>690,570</u>
Home Relief				
Contractual Services				
Medical Services	114	12	(102)	114
Ambulance and Paramedic Service	1	-	(1)	-
Client Utilities	5,913	7,569	1,656	5,913
Dental Services	1	-	(1)	-
Emergency Assistance Program	1,200	1,150	(50)	1,200
Food	33,887	42,555	8,668	33,887
Funeral and Burial Services	1	-	(1)	-
Client Health Insurance	134	-	(134)	134
Prescription Drugs	2,693	1,157	(1,536)	2,693
Catastrophic Medical Insurance	4,200	4,080	(120)	5,100
Shelter and Rent	71,102	64,281	(6,821)	71,102
<u>Total Contractual Services</u>	<u>119,246</u>	<u>120,804</u>	<u>1,558</u>	<u>120,143</u>
Commodities				
Transport and Clothing	19,803	21,069	1,266	19,803
Food Pantry	23,410	15,599	(7,811)	23,410
Transient	1	-	(1)	-
<u>Total Commodities</u>	<u>43,214</u>	<u>36,668</u>	<u>(6,546)</u>	<u>43,213</u>
<u>Total Home Relief</u>	<u>162,460</u>	<u>157,472</u>	<u>(4,988)</u>	<u>163,356</u>
<u>Total Expenditures</u>	<u>830,891</u>	<u>820,553</u>	<u>(10,338)</u>	<u>853,926</u>

(Continued)

MAINE TOWNSHIP  
GENERAL ASSISTANCE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019		2018	
	Final Budget	Actual	Over (Under) Budget	Actual
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 381,285</u>	<u>\$ 152,249</u>	<u>\$ (249,712)</u>	<u>\$ 358,331</u>
OTHER FINANCING SOURCES				
Capital Lease	<u>-</u>	<u>10,366</u>	<u>10,366</u>	<u>-</u>
Total Other Financing Sources	<u>-</u>	<u>10,366</u>	<u>10,366</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>381,285</u>	<u>162,615</u>	<u>(239,346)</u>	<u>358,331</u>
FUND BALANCE - BEGINNING, AS PREVIOUSLY REPORTED		2,406,206		1,672,706
PRIOR PERIOD ADJUSTMENTS				
Net Pension Liability		-		340,596
Compensated Absences		<u>-</u>		<u>34,573</u>
FUND BALANCE - BEGINNING, RESTATED		<u>2,406,206</u>		<u>2,047,875</u>
FUND BALANCE - ENDING		<u>\$ 2,568,821</u>		<u>\$ 2,406,206</u>

MAINE TOWNSHIP  
ROAD AND BRIDGE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019		2018	
	Final Budget	Actual	Over (Under) Budget	Actual
<b>REVENUES</b>				
Local Sources				
Property Taxes	\$ 1,902,125	\$ 1,908,165	\$ 6,040	\$ 1,845,421
Corporate Replacement Taxes	73,033	67,657	(5,376)	69,507
Earnings on Investments	3,618	7,266	3,648	3,618
Permit Fees and Code Violations	69,848	67,534	(2,314)	50,670
Other Income	-	677	677	5,110
Total Local Sources	2,048,624	2,051,299	2,675	1,974,326
Total Revenues	2,048,624	2,051,299	2,675	1,974,326
<b>EXPENDITURES</b>				
General Road				
Administration				
Personnel				
Salaries	59,000	60,806	1,806	58,280
Health Insurance	167,000	176,603	9,603	158,485
Total Personnel	226,000	237,409	11,409	216,765
Contractual Services				
Alcohol and Drug Testing	540	540	-	540
Payroll Service	4,500	4,506	6	4,406
Accounting Services	4,500	1,675	(2,825)	4,945
Conferences	200	185	(15)	756
Dues and Subscriptions	720	410	(310)	730
Legal Services	3,000	13,895	10,895	2,815
Travel Expense	100	-	(100)	612
Postage	175	131	(44)	163
Printing and Publishing	6,000	4,447	(1,553)	7,706
Telecommunications	5,800	6,858	1,058	5,878
Training	500	125	(375)	77
Total Contractual Services	26,035	32,772	6,737	28,628
Commodities				
Office Supplies	1,500	1,673	173	1,562
Total Commodities	1,500	1,673	173	1,562

(Continued)

MAINE TOWNSHIP  
ROAD AND BRIDGE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019		Over (Under) Budget	2018
	Final Budget	Actual		Actual
Other Expenditures				
Miscellaneous Charges	\$ -	\$ 79	\$ 79	\$ 74
Municipal Replacement Tax	32,664	30,259	(2,405)	32,664
Total Other Expenditures	32,664	30,338	(2,326)	32,738
Capital Outlay				
Office Equipment	5,000	1,077	(3,923)	5,146
Total Capital Outlay	5,000	1,077	(3,923)	5,146
<u>Total Administration</u>	<u>291,199</u>	<u>303,269</u>	<u>12,070</u>	<u>284,839</u>
Maintenance				
Personnel				
Salaries	145,000	138,006	(6,994)	143,033
Uniforms	4,500	2,406	(2,094)	5,051
Total Personnel	149,500	140,412	(9,088)	148,084
Contractual Services				
Building Maintenance	5,500	2,907	(2,593)	5,447
Equipment Lease and Maintenance	62,500	73,212	10,712	62,294
Utilities	8,000	8,567	567	7,839
Rentals	1,000	10,400	9,400	-
Tree Removal and Spraying	15,000	26,210	11,210	22,763
Tree Replacement Program	1,000	-	(1,000)	-
Landfill Charges	500	394	(106)	284
Street Lighting	51,500	52,049	549	51,256
Total Contractual Services	145,000	173,739	28,739	149,883
Commodities				
Gasoline and Oil	30,000	25,119	(4,881)	25,209
Operating Supplies and Material	4,500	8,187	3,687	4,446
Maintenance Equipment and Small Tools	10,000	18,640	8,640	9,694
Supplies (Equipment)	22,000	22,285	285	22,678
Supplies for the Road	4,500	4,008	(492)	4,486
Supplies for Snow Removal	50,000	64,645	14,645	(18,232)
Total Commodities	121,000	142,884	21,884	48,281

(Continued)

MAINE TOWNSHIP  
ROAD AND BRIDGE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019			2018
	Final Budget	Actual	Over (Under) Budget	Actual
<u>Total Maintenance</u>	\$ 415,500	\$ 457,035	\$ 41,535	\$ 346,248
<u>Total General Road</u>	706,699	760,304	53,605	631,087
Permanent Road				
Personnel				
Labor	335,000	340,236	5,236	319,296
Total Personnel	335,000	340,236	5,236	319,296
Contractual Services				
Maintenance (Roads)	405,000	381,560	(23,440)	567,192
Drainage	15,000	1,000	(14,000)	1,000
Engineering Services	30,000	(7,010)	(37,010)	42,486
Landfill Charges	12,000	5,162	(6,838)	11,235
Project Expenses	3,500	2,138	(1,362)	3,075
Total Contractual Services	465,500	382,850	(82,650)	624,988
Commodities				
Supplies for the Roads	50,000	34,733	(15,267)	36,359
Total Commodities	50,000	34,733	(15,267)	36,359
<u>Total Permanent Road</u>	850,500	757,819	(92,681)	980,643
Equipment and Building				
Capital Outlay				
Equipment	225,000	182,479	(42,521)	286,716
Building	15,000	7,225	(7,775)	13,905
Off Site Storage	7,500	16,263	8,763	7,502
Total Capital Outlay	247,500	205,967	(41,533)	308,123
<u>Total Equipment and Building</u>	247,500	205,967	(41,533)	308,123

(Continued)

MAINE TOWNSHIP  
ROAD AND BRIDGE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019		Over (Under) Budget	2018
	Final Budget	Actual		Actual
Social Security				
Personnel				
Social Security	\$ 40,500	\$ 39,947	\$ (553)	\$ 39,583
Total Personnel	40,500	39,947	(553)	39,583
<u>Total Social Security</u>	40,500	39,947	(553)	39,583
Insurance				
Personnel				
Workmen's Compensation	20,818	21,339	521	11,593
Unemployment Insurance	535	-	(535)	-
Total Personnel	21,353	21,339	(14)	11,593
Contractual Services				
General Insurance	37,443	37,419	(24)	47,499
Total Contractual Services	37,443	37,419	(24)	47,499
<u>Total Insurance</u>	58,796	58,758	(38)	59,092
Illinois Municipal Retirement				
Personnel				
Early Retirement Incentive	1,000	-	(1,000)	-
Municipal Retirement	64,000	79,385	15,385	62,941
Total Personnel	65,000	79,385	14,385	62,941
<u>Total Illinois Municipal Retirement</u>	65,000	79,385	14,385	62,941
<u>Total Expenditures</u>	1,968,995	1,902,180	(66,815)	2,081,469
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	79,629	149,119	(64,140)	(107,143)
OTHER FINANCING SOURCES				
Transfer In	-	-	-	400,000
Sale of Capital Assets	-	52,485	52,485	47,270
Total Other Financing Sources	-	52,485	52,485	447,270

(Continued)

MAINE TOWNSHIP  
ROAD AND BRIDGE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019		2018	
	Final Budget	Actual	Over (Under) Budget	Actual
NET CHANGE IN FUND BALANCE	\$ 79,629	\$ 201,604	\$ (11,655)	\$ 340,127
FUND BALANCE - BEGINNING, AS PREVIOUSLY REPORTED		2,046,380		1,221,396
PRIOR PERIOD ADJUSTMENTS				
Net Pension Liability		-		426,565
Compensated Absences		-		58,292
FUND BALANCE - BEGINNING, RESTATED		2,046,380		1,706,253
FUND BALANCE - ENDING		\$ 2,247,984		\$ 2,046,380

MAINE TOWNSHIP  
NOTES TO BASIC FINANCIAL STATEMENTS  
FEBRUARY 28, 2019

**NOTE 1 – BUDGETS AND BUDGETARY ACCOUNTING**

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 original budget was passed on May 22, 2018, and final budget was passed on August 28, 2018.

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:

1. 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.
2. Public hearings are conducted at a public meeting to obtain taxpayer comments.
3. The budget is legally adopted through a passage of a resolution.
4. The adopted budget is forwarded to the Cook County Clerk as required by law.
5. 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.
6. Formal budgetary integration is employed as a management control device during the year.
7. The Board of Trustees may amend the budget (in other ways) by the same procedures required of its original adoption.

**NOTE 2 – EXPENDITURES IN EXCESS OF BUDGET**

During the year ended February 28, 2019, actual expenditures disbursed did not exceed budgeted expenditures across all funds.