

ORDINANCE NO. T-2018-06-002

AN ORDINANCE APPROVING THE ANNUAL BUDGET AND APPROPRIATION ORDINANCE (FISCAL YEAR 2018-2019)

WHEREAS all legal requirements have been complied with: Now therefore be it ordained by the Township Board of the Town of Cunningham, County of Champaign, State of Illinois, in meeting assembled as follows:

That the fiscal year of this Town is hereby fixed and declared to be from July 01, 2018 - June 30, 2019;
That the following budget, incorporated herein, containing an estimate of receipts of the Town and General Assistance funds, is hereby adopted as the budget of this Town and General Assistance funds, and shall be in full force and effect from and after this date;

That there is an estimate of the beginning balance of July 01, 2018 in the amount of

Town Fund	\$1,102,832.60
General Assistance Fund	\$1,859,514.53
Total All Funds	\$2,954,465.21

That the estimate of cash to be received during the Fiscal year, from all sources is

Town Fund	\$787,073.34
General Assistance Fund	\$360,117.93
Total All Funds	\$1,147,191.27

That the estimate of expenses for each of the aforementioned funds is

Town Fund	\$858,892.93
General Assistance Fund	\$710,082.94
Total All Funds	\$1,568,975.86

That the ending balance at the end of the Fiscal Year, June 30, 2019 is estimated to be

Town Fund	\$1,094,950.68
General Assistance Fund	\$1,074,638.19
Total All Funds	\$2,627,812.13

That the following budget is the Annual Appropriation Ordinance of this Town, passed by the Township board of the Town of Cunningham as required by law, and shall be in full force and effect from and after this date. Adopted on July 9, 2018, by the Township Board of the Town of Cunningham in the County of Champaign, State of Illinois, in meeting assembled.

Township Clerk

Date

Township Chair

Date



CUNNINGHAM TOWNSHIP

DRAFT BUDGET

Fiscal Year 2018 - 2019
July 1, 2018 - June 30, 2019

Cunningham Township
205 West Green Street
Urbana, Illinois 61801

CUNNINGHAM TOWNSHIP TENTATIVE BUDGET

Fiscal Year 2018 - 2019
July 01, 2018 - June 30, 2019

Cunningham Township
205 West Green Street
Urbana, Illinois 61801
(217) 384-4144
Supervisor@cunninghamtownship.org

Elected Officials

Supervisor	Danielle Chynoweth
Assessor	Wayne T. Williams Jr.
Town Clerk	Charlie Smyth

Township Board

Diane Marlin, Chair
Maryalice Wu, Ward 1
Eric Jakobsson, Ward 2
Aaron Ammons, Ward 3
Bill Brown, Ward 4
Dennis P. Roberts, Ward 5
H. Dean Hazen, Ward 6
Jared T. Miller, Ward 7

Budget Memo from the Township Supervisor

June 1, 2018

Dear Cunningham Township Board,

Created in 1928, the Cunningham Township is a local taxing body focused on **equity**. Our Assessor division provides independent assessments of properties so that all property owners pay their fair share. Our Supervisor oversees programs to support the lowest income households in Urbana – providing a non- duplicated safety net for Urbana households dealing with the devastations of homelessness, joblessness, or disability. The Assessor, Supervisor, Clerk, and Town Board are elected by, and accountable to, the people of Urbana.

Our community is one of contrasts – with a large and largely invisible impoverished constituency living alongside a flourishing and vibrant academic community. According to [United Way of Champaign County's Community Report](#): "Champaign County's poverty rate is 20.5% and the child poverty rate is 22.3%, both of which are above the state averages. Champaign has the 10th worst rate of poverty amongst Illinois counties." On child homelessness: **650 school-aged children were registered as homeless in 2015-2016**. Over the past 5 years, child homelessness in Champaign County has increased an estimated 132%.

Champaign-Urbana is facing a housing crisis for low-income residents, as wages do not keep up with rent and cost of living. According to Social Impact Research Center, 2014, **Champaign County residents are the most rent burdened in the state** – with roughly a third of residents severely rent burdened. "In Champaign County, an individual earning minimum wage would have to work 73 hours a week to afford a two-bedroom apartment and utilities." Rent and utility assistance are in the top three unmet needs and the top reasons people call 211 for help. **350 Urbana residents were taken to court for eviction last year.**

Cunningham Township launched a Homeless Assistance Program in this past fiscal year. In 6 months, we served 173 homeless residents, representing 73 households and 98 children. **56% those served by Homeless Assistance were children and 76% of adults served were female.**

Cunningham Township plays a critical role in alleviating poverty. As a separate taxing body, we have not been affected by fluctuating state and federal funds for the poor. Centrally located across from the library, the vast majority of our participants are walk-ins who feel comfortable accessing our services in an environment that is face-to-face, personal and welcoming. Since Cunningham Township funds the majority of social service agencies in town, our office stays close to the current conditions of support and can help identify gaps. We have our finger on the pulse of street-level needs and are able to bring that perspective to the Town Board, City of Urbana staff, the Champaign County Continuum of Care (CoC), the Council of Service Providers to the Homeless (CSPH), the local funders group convened by United Way, and other tables where we sit. We are currently playing a leadership role in landscaping and solving the problem of homelessness in Urbana.

The FY19 Budget for Cunningham Township, presented here, focuses on addressing the crisis of homelessness and poverty in Urbana, with the following expenditures:

- **\$50,000** is budgeted in the Town Fund for "Other Grants," specifically to provide a **matching grant for shelter for women and women with children**. It is anticipated that funding from other government agencies will follow this leadership grant. This grant allows us to wind down our hotel voucher program.

- **\$36,000 in rental assistance and eviction prevention** is budgeted. This will be used to move homeless residents into permanent housing and prevent homelessness for very low-income residents of Urbana facing evictions. We estimate 60 Urbana households will be served with an average of \$600 spent per household.
- **\$24,000 has been budgeted for emergency assistance.** In FY19, we will greatly reduce our immediate shelter program to providing short periods of respite only to those in life or death situations for short periods of time. This reduction becomes possible as we invest and build shelter infrastructure in the community.
- The personal allowance amount - which is \$265 - has not kept up with inflation. At 2000 rates, it should be \$290 a month. **We have budgeted an increase to \$275, which is \$10 per month less than the budget proposed for the City of Champaign Township.** The levy increase is capped at 2.1% of the highest of the last 3 years so, without additional valuation, we could capture about \$6,000 more dollars in the GA fund next year. I have estimated 125 GA participants, but I have concerns that we may return to the historic average of 150-175 participants.
- Our service provision has grown enormously with approximately 100 walk-ins per month. **We have grown from 26 active clients in May of 2017 to over 150 active clients in May 2018. We anticipate serving a total of 350 unique Urbana residents in FY18.** As a result, we are budgeting for some additional staff support in FY18.
- The budget includes **yearly bus passes for all general assistance participants.** The Community Foundation recently expanded its program with CUMTD to allow Township participants to access bus pass scholarships, cutting our costs for providing this service in half. We are grateful to CUMTD employees who give to the Community Foundation for this program.
- Our **Internship program** plays a central role in supporting our full time staff while getting real world experience in a public aid office.
- This budget has Cunningham Township **funding social service agencies at \$175,000**, which is shown as a single line item. A detailed breakdown of social service funding will come before the town board/city council for discussion later in June.
- The budget includes **\$2,500 for the garden project**, which serves as a tool for outreach, community workfare, and direct service with the provision of fresh food.

Some notes on Income:

- We have negotiated a **six-fold increase in interest rate payments** with Busey bank, raising anticipated revenues from interest from the \$4,000 budgeted for FY18 to \$24,000.
- After being offered numerous donations without a structure to receive them, Cunningham Township is launching an **“angel fund”** for individual donors to give to the general assistance fund. We have budgeted \$5,000 in income for FY19.
- Cunningham Township was one of five communities nationwide to receive a technical assistance grant to implement **SOAR - a process that doubles the chances of a successful application for federal disability payments in half the time.** We will be leading cohort of SOAR trained case managers in the county, and implementing the SOAR process for our participants who are homeless or at risk of homelessness. We expect a modest increase in the SSI reimbursements as a result.

Some Administrative Items to note:

- In consultation with our Accountant, we have budgeted for a **Capital Fund** into which the Supervisor may assign funds for future capital improvements. We propose moving \$150,000 from the Town Fund into a capital fund that could be used for facility or vehicle replacement, or other capital needs.
- Cunningham Township has an unfunded liability in IMRF Retirement of just over \$176,000. **We are planning a \$50,000 contribution in FY19 to lower the IMRF liability.** This will mean savings in ongoing IMRF payments starting calendar year 2020.
- Cunningham Township pays 50% of all lawyer fees in defending the **lawsuit** filed by Carle Hospital -- costs split with the City of Urbana. What is at stake is hundreds of millions on the line for the School District, Park District, City, County, and Township. We hope the Illinois Supreme Court will uphold the appellate court ruling that the hospital tax exemption law is unconstitutional.
- The budget includes several **technological enhancements**. VisualGA has ongoing annual costs. We plan to purchase 3 new computers and a desk to accommodate the interns and volunteers - and an overhead projector for staff meetings and trainings.
- **Building Repairs** includes \$7,000 to render the lobby more comfortable for participants and to address some deferred maintenance.
- For **health care** expenses, we have estimated at this year's costs. We will be looking at competitive rates for the coming year and are open to joining with the City of Urbana on a health care package.
- This budget used the "Town Fund - Other" class for income and expenses shared in common between the Supervisor and Assessor. Appropriate administrative costs are also split with the General Assistance fund.

Overall, Township income is \$1.23 million dollars. This comes from a modest property tax, personal property replacement tax from the state, along with social security reimbursements, dividends from our insurance provider, and interest. The township decreased its tax rate with the last levy.

Cunningham Township is currently holding \$598,601 in reserves across both the Town fund and GA fund in the case of property tax refunds to Carle and/or Presence Hospitals. Based on input from the County Treasurer, the amounts are held as follows:

	Supervisor	Assessor	General Assistance	TOTAL
6810 – Carle Property Tax Refund	\$148,604	\$148,604	\$297,206	\$594,414
6820 – Presence Property Tax Refund	\$1,047	\$1,047	\$2,093	\$4,187

As for process, this tentative budget must be available for inspection for at least 30 days before the Budget and Appropriation Ordinance can be adopted by the Township Board. **It is requested that the board designates this document as the tentative budget at the June 4, 2018 meeting and have the final vote July 9, 2018.** The Budget and Appropriation Ordinance must be adopted within the first three months of the fiscal year. Please see the adopting ordinance here:

https://www.urbanaininois.us/sites/default/files/attachments/Ordinance_T-2018-06-002.pdf

Sincerely,

Danielle Chynoweth, Cunningham Township Supervisor

Budget Memo from the Township Assessor

June 1, 2018

FY 2019 in the Cunningham Township Assessor's office will present the challenge of moving toward a more technologically advanced system that reduces dependence on paper while providing better access to information for the public. As a result, the Cunningham Township Assessor's office proposed budget has presented some significant changes for FY 2019. Most notable is the increase in Travel and Training line items detailed later in this memo.

Additional increases in this budget include:

There is an increase in dues and subscriptions. We are seeking admission to the IAAO (International Association of Assessing Officers.) In part, this increase allows fee reductions for member education costs for training and continuing education. This line item also funds access to GIS resources.

The 63% increase in computer services comes from a City IT service fee increase, although we are looking to consolidate IT services with the Supervisor to greatly reduce this cost.

In addition, there will need to be an increase for software purchases and upgrades, as well as an increase in software maintenance for appraisal and assessment software neglected by the previous administration.

The Equipment Purchase line item is increased to accommodate technology purchases that will allow on-site sketching and drawing capabilities. This will allow a more accurate/verifiable sketch to be produced in the field, as well as speeding up the process of producing property records and assessments.

The Appraisal fees line item has been increased to accommodate our response to a potential increase in commercial appeals filed with the Board of Review. The township will need to provide defending appraisals to the Board of Review in some cases.

The Cunningham Township Assessor's office has a long and proud history of providing fair and accurate assessments to taxpayers, as well as exemplary service to the public. One of the cornerstones of that success has been ongoing professional education and training of staff and officials. Cunningham Township Assessor's office set those high standard decades ago, and our taxpayers should see it continued.

In order to continue to deliver on that promise, we need funding in our budget for basic, as well as expanded education, for our staff. The standard for education for assessors in the State of Illinois is fairly high. A minimum of 75 hours of education is required for a basic CIAO designation from Illinois Property Assessment Institute. The IPAI requires that all active CIAO's complete 60 hours of

designation maintenance education over a 4 year cycle. If you fail to complete maintenance hours, your designation will expire. Advanced IPAI designations are available for CIAO holders after three years and 120 hours of additional coursework. It is encouraged that assessment professionals strive for advanced education and designations.

Standard Option to attain CIAO designation

Required Courses:

- Introduction to Assessment in Illinois, IPAI course, 15 hours *(Previously Basic Assessment Practices)*
- Property Valuation, IPAI course, 15 hours
- The Basics of Mass Appraisal, IPAI course, 15 hours *(Previously Introduction to Mass Appraisal Techniques)*
- Ethics for Illinois Assessment Professionals, IPAI course, 15 hours

Elective Courses (students choose TWO to take):

- Office Management, IPAI course, 15 hours
- Communication I & II, IPAI course, 15 hours
- Practical Math for Assessment Officials, IPAI course, 15 hours
- Introduction to Property Tax, IDOR, 15 hours
- Introduction to Residential Assessment Practice, IDOR, 15 hours
- Introduction to Commercial Assessment Practice, IDOR, 15 hours
- Introduction to Sales Ratio Studies, IDOR, 15 hours
- Introduction to Farmland Assessments, IDOR, 15 hours
- Introduction to Mapping for Assessors, IDOR, 15 hours

Note: Each course is two days with the exam taken the morning of the third day. If a student cannot take an exam on the third day of class, they must schedule to take it at a later date at the IPAI office or at conference location.

CIAO classes are typically available at locations other than in Champaign County, and as a result travel expense will be a factor in the cost of education and training. Hotel, per diem, and mileage estimates are calculated at an IRS standard and may vary. Hotel expense is calculated with the recognition that most distant classes will require a minimum of a two-night stay.

Sincerely,

Wayne T. Williams Jr., Cunningham Township Assessor

Descriptions of General Town Fund Divisions

General Town Fund includes three divisions: Supervisor, Assessor, and Administration.

Supervisor Division

The Supervisor's Division leads the township's administration and finances - overseeing budget preparation and analysis, financial management and forecasting, the property tax levy, FOIA responses, IMRF retirement, health care, maintenance of the township building and grounds, legal services and accounting services. These are done with input and support from the Assessor.

The Supervisor's office includes social service grants, which are designed to help finance health services, rent assistance, homeless assistance, and other various human services, for low-income individuals, children and senior citizens through grants to local agencies. The Township's Social Service Grants program is part of a joint program of the City of Urbana and Cunningham Township.

The Supervisor also conducts public education - seeking to address the roots of poverty— lack of employment, unequal distribution of wealth and income, and discrimination—through program development, policy change, and public education. We produce white papers and educate local leaders on the local conditions of poverty, discrimination, state of social services, and gaps in the safety net, advocating for systems change as needed.

Compensation and benefits for the following elected officials are included in the Administration budget: Township Supervisor. The full-time employee in this division is the Office Administrator. There are no part-time positions.

Assessor Division

The Cunningham Township Assessor determines fair market value of property and sets the assessment at one-third of fair market value. The elected Cunningham Township Assessor oversees this division. Compensation and benefits for the elected Assessor are included in this division's budget. Full time employees in this division are the Chief Deputy Assessor (1) and Deputy Assessors (2). There are no part-time positions.

Administration Division

Shared income and expenses within the town fund are now accounted for in the administration division. Compensation and benefits for the following elected officials are included in the Administration budget: Township Clerk. There are no additional employees.

Description of General Assistance Fund

The General Assistance Fund has one division - General Assistance (GA). This fund supports the following programs: General Assistance, Homeless Assistance which has two line items: Rental Assistance/Eviction Prevention and Emergency Assistance, and Advocacy.

General Assistance is an income maintenance program administered throughout Illinois by Township Supervisors. The purpose of General Assistance is to provide benefits to low-income persons who have applications pending for, or do not qualify for, benefits from other cash assistance programs administered by the Department of Human Services and the Social Security Administration. The eligibility rules and benefit levels vary from township to township. A township can adopt any set of

General Assistance standards as long as those standards fall within Illinois statutory requirements. Cunningham Township uses the General Assistance Handbook of the Township Officials of Illinois. A copy is available for review at the Cunningham Township Supervisor's office.

Cunningham Township provides General Assistance to qualifying persons who reside within the Township boundaries (i.e., the City of Urbana city limits) and have an income, after deductions and exemptions, of less than \$674 a month. The exception is homeless individuals who may have an adjusted income up to \$1000 per month. The maximum monthly personal allowance for one adult is currently \$265 with a proposed raise to \$275 in the coming year. Every participant receiving General Assistance also receives transportation assistance in the form of a yearly bus pass, if needed. General Assistance also goes to support medical needs not covered under Medicaid or other local charitable programs. These may include dentures, eyeglasses, etc.

Those who receive personal allowances earn these allowances by participating in one of three tracks:

- 1) **Job Search, Training, and Work** track is to contribute to the training and experience of employable recipients and assist such recipients in obtaining employment. Participants engage in educational activities, such as GED completion or special certification and make steps towards employment with support from Cunningham Township staff.
- 2) **Workfare Program** track is designed to benefit the local community through labor performed by recipients who cannot reasonably be expected to benefit from training and job search activities or otherwise be aided to obtain employment. They serve at local non-profit and government agencies for the amount of their check divided by the minimum wage in Illinois.
- 3) **Exempt Track** is for individuals 60 years and older or with a demonstrated disability who are not able to participate in JSTW or CWP. These individuals may receive advocacy support in pursuing social security disability (SSI or SSDI).

Homeless Assistance supports low-income Urbana residents who are in the life-threatening circumstance of living without shelter. This program fills the gap when emergency and transitional shelters either do not exist or cannot accommodate a resident. It also prevents homelessness by keeping residents with sufficient income from being evicted. Township can provide an income-qualifying household payment towards stopping eviction. If the resident is homeless, township can provide rental assistance. For those in a documented life or death situation, limited hotel stays or short terms rentals may be provided. Homeless Assistance is a one-time assistance is available to a household once in a 2-year period. Every participant receiving Homeless Assistance also receives transportation assistance in the form of a yearly bus pass, if needed.

The Township advocacy program supports any participant who needs additional services, such as disability, mental health, substance abuse, health care navigation, child care, education or other, is referred to the appropriate agency and follow up is provided to ensure they receive the support needed. In doing so, we can identify gaps and systems issues and work with funding and agency partners to resolve these.

The full-time employees in this division are the Caseworker (1) and Advocates (2).

Expense	Supervisor (Town Fund)		
	YTD FY18	Budget FY18	Budgeted FY19
PERSONNEL			
6011 · SUPERVISOR'S SALARY	\$53,772	\$61,454	\$62,354
6012 · CLERK'S SALARY	\$3,003	\$3,700	
6013 · SALARIES - OTHERS	\$34,409	\$39,000	\$35,750
6030 · SEPARATION PAY	\$0	\$0	
6040 · HEALTH INSURANCE	\$21,480	\$17,160	\$22,077
6050 · IMRF	\$11,503	\$13,623	\$25,998
6060 · FICA	\$6,761	\$7,968	\$8,002
6070 · UNEMPLOYMENT COMP INS	\$180	\$130	\$200
6080 · ASSESSOR'S SALARY	\$0	\$0	
PERSONNEL TOTAL	\$131,107	\$143,035	\$154,381
ADMINISTRATION			
6110 · TRAINING	\$422	\$4,000	\$3,000
6120 · TRAVEL	\$73	\$100	\$1,000
6230 · DUES & SUBS	\$1,322	\$600	\$200
6240 · COMPUTER SERVICE	\$1,770	\$1,800	\$1,500
6310 · OFFICE SUPPLIES	\$1,450	\$1,000	\$1,500
6320 · COMPUTER SOFTWARE	\$840	\$1,500	\$2,000
6330 · MISCELLANEOUS EXPENSES	\$165	\$1,000	\$500
6340 · POSTAGE	\$0	\$0	\$200
6350 · PRINTING	\$625	\$1,500	\$500
6410 · EQUIPMENT MAINTENANCE	\$261	\$800	\$800
6411 · EQUIPMENT PURCHASE (< \$5,000)	\$983	\$500	\$3,500
ADMINISTRATION TOTAL	\$80,890	\$96,400	\$14,700
PROGRAMS			
6600 - CSSF GRANTS	\$145,250	\$175,000	\$175,000
6610 - OTHER GRANTS	\$0	\$0	\$50,000
6750 · INTERN/VOLUNTEER PROGRAM	\$0	\$4,000	\$6,500
6760 · EVENTS	\$0	\$0	\$500
PROGRAM TOTAL	\$202,201	\$249,000	\$232,000
CAPITAL FUND			
6800 - CAPITAL FUND - ASSIGNED			
CAPITAL FUND TOTAL			
TOTAL EXPENSE	\$414,199	\$488,435	\$401,081
Total Expense w/o capital fund and IMRF spend down			\$388,072
NET INCOME			
Net Income w/o capital fund and IMRF spend down			

Assessor (Town Fund)		
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Expense	YTD FY18	Budget FY18	Budgeted FY19
PERSONNEL			
6013 · SALARIES - OTHERS	\$126,548	\$132,326	\$127,600
6040 · HEALTH INSURANCE	\$24,050	\$42,240	\$44,352
6050 · IMRF	\$23,401	\$25,750	\$51,359
6060 · FICA	\$13,480	\$15,060	\$14,826
6070 · UNEMPLOYMENT COMP INS	\$319	\$350	\$450
6080 · ASSESSOR'S SALARY	\$57,324	\$64,544	\$66,209
PERSONNEL TOTAL	\$245,123	\$280,770	\$304,797
ADMINISTRATION			
6110 · TRAINING	\$3,012	\$4,000	\$12,000
6120 · TRAVEL	\$941	\$250	\$8,000
6215 · ADMIN SERVICES	\$5,800	\$0	\$5,000
6230 · DUES & SUBS	\$2,137	\$3,500	\$6,000
6240 · COMPUTER SERVICE	\$1,341	\$2,150	\$3,500
6270 · APPRAISALS	\$3,375	\$4,500	\$6,000
6320 · COMPUTER SOFTWARE	\$0	\$0	\$8,000
6330 · MISCELLANEOUS EXPENSES	\$0	\$500	\$500
6340 · POSTAGE	\$2,992	\$2,000	\$3,000
6350 · PRINTING	\$229	\$1,100	\$1,100
6410 · EQUIPMENT MAINTENANCE	\$123	\$500	\$500
6411 · EQUIPMENT PURCHASE (< \$5,000)	\$492	\$2,250	\$3,100
6450 · COMPUTER SOFTWARE MAINT	\$3,900	\$4,000	\$9,900
ADMINISTRATION TOTAL	\$27,129	\$25,750	\$66,600
TOTAL EXPENSE	\$272,252	\$306,520	\$371,397
Total Expense w/o capital fund and IMRF spend down			\$345,638
NET INCOME			
Net Income w/o capital fund and IMRF spend down			
TAX DISPUTE EXPENSES (CONTINGENT)			
6810 · CARLE PROPERTY TAX REFUND	\$0	\$148,604	\$148,604
6820 · PRESENCE PROPERTY TAX REFUND	\$0	\$1,047	\$1,047
TAX DISPUTE TOTAL	\$0	\$149,651	\$149,651

Administration (Town Fund)		
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	YTD FY18	Budget FY18	Budgeted FY19
Income			
4010 · PROPERTY TAX - CURRENT	\$0	\$0	\$789,588
4012 · PPRT	\$0	\$0	\$12,000
4013 · IN LIEU OF TAXES	\$0	\$0	\$3,000
4014 · MOBILE HOME TAXES	\$0	\$0	\$60
4015 · COLLECTOR INTEREST	\$0	\$0	\$50
4020 · INTEREST INCOME	\$0	\$0	\$12,250
4040 · MISCELLANEOUS INCOME	\$0	\$0	\$3,000
Total Income	\$0	\$0	\$819,948
Expense			
PERSONNEL			
6012 · CLERK'S SALARY	\$0	\$0	\$3,700
6060 · FICA	\$0	\$0	\$283
PERSONNEL TOTAL	\$0	\$0	\$3,983
ADMINISTRATION			
6210 · LEGAL	\$0	\$0	\$30,000
6215 · ADMIN SERVICES	\$0	\$0	\$6,700
6220 · AUDIT SERVICES	\$0	\$0	\$4,000
6230 · DUES & SUBS	\$0	\$0	\$1,500
6240 · COMPUTER SERVICE	\$0	\$0	\$900
6250 · BUILD URBANA PROGRAM	\$0	\$0	\$1,000
6260 · GENERAL INSURANCE	\$0	\$0	\$2,500
6283 · JANITORIAL	\$0	\$0	\$2,700
6310 · OFFICE SUPPLIES	\$0	\$0	\$1,000
6330 · MISCELLANEOUS EXPENSES	\$0	\$0	\$500
6350 · PRINTING	\$0	\$0	\$1,000
6411 · EQUIPMENT PURCHASE (< \$5,000)	\$0	\$0	\$500
6420 · MAINTENANCE-BUILDING & GROUNDS	\$0	\$0	\$1,200
6421 · BLDG REPAIRS/MAINT (< \$10,000)	\$0	\$0	\$7,000
6430 · UTILITIES	\$0	\$0	\$5,500
6440 · TELEPHONE AND INTERNET	\$0	\$0	\$7,200
6520 · VEHICLE MAINTENANCE	\$0	\$0	\$2,000
ADMINISTRATION TOTAL	\$0	\$0	\$75,200
CAPITAL FUND			
6800 - CAPITAL FUND - ASSIGNED			\$150,000
CAPITAL FUND TOTAL			\$150,000
TOTAL EXPENSE	\$0	\$0	\$229,183
Total Expense w/o capital fund and IMRF spend down			\$79,183

Total Town Fund			
	YTD FY 18	Budget FY18	Budgeted FY19
Income			
4010 · PROPERTY TAX - CURRENT	\$362,546	\$769,418	\$789,588
4012 · PPRT	\$8,342	\$14,000	\$12,000
4013 · IN LIEU OF TAXES	\$1,626	\$0	\$3,000
4014 · MOBILE HOME TAXES	\$51	\$55	\$60
4015 · COLLECTOR INTEREST	\$28	\$0	\$50
4020 · INTEREST INCOME	\$4,920	\$2,300	\$12,250
4040 · MISCELLANEOUS INCOME	\$2,640	\$1,300	\$3,000
Total Income	\$380,415	\$787,073	\$819,948
Expense			
PERSONNEL			
6011 · SUPERVISOR'S SALARY	\$53,772	\$61,454	\$62,354
6012 · CLERK'S SALARY	\$3,003	\$3,700	\$3,700
6013 · SALARIES - OTHERS	\$160,957	\$171,326	\$163,350
6040 · HEALTH INSURANCE	\$45,530	\$59,400	\$66,429
6050 · IMRF	\$34,904	\$39,374	\$77,357
6060 · FICA	\$20,241	\$23,028	\$23,112
6070 · UNEMPLOYMENT COMP INS	\$500	\$480	\$650
6080 · ASSESSOR'S SALARY	\$57,324	\$64,544	\$66,209
PERSONNEL TOTAL	\$376,230	\$423,805	\$463,161
ADMINISTRATION			
6110 · TRAINING	\$3,434	\$8,000	\$15,000
6120 · TRAVEL	\$1,014	\$350	\$9,000
6210 · LEGAL	\$41,162	\$30,000	\$30,000
6215 · ADMIN SERVICES	\$11,552	\$11,900	\$11,700
6220 · AUDIT SERVICES	\$7,616	\$8,000	\$4,000
6230 · DUES & SUBS	\$3,460	\$4,100	\$7,700
6240 · COMPUTER SERVICE	\$3,111	\$3,950	\$5,900
6250 · BUILD URBANA PROGRAM	\$0	\$4,500	\$1,000
6260 · GENERAL INSURANCE	\$4,468	\$4,750	\$2,500
6270 · APPRAISALS	\$3,375	\$4,500	\$6,000
6283 · JANITORIAL	\$2,975	\$4,800	\$2,700
6310 · OFFICE SUPPLIES	\$1,681	\$2,000	\$2,500
6320 · COMPUTER SOFTWARE	\$840	\$1,500	\$10,000
6330 · MISCELLANEOUS EXPENSES	\$165	\$1,500	\$1,500
6340 · POSTAGE	\$2,992	\$2,000	\$3,200
6350 · PRINTING	\$854	\$2,600	\$2,600
6410 · EQUIPMENT MAINTENANCE	\$384	\$1,300	\$1,300
6411 · EQUIPMENT PURCHASE (< \$5,000)	\$1,475	\$2,750	\$7,100
6420 · MAINTENANCE-BUILDING & GROUNDS	\$1,190	\$800	\$1,200
6421 · BLDG REPAIRS/MAINT (< \$10,000)	\$30	\$3,700	\$7,000
6430 · UTILITIES	\$5,093	\$5,500	\$5,500
6440 · TELEPHONE AND INTERNET	\$6,061	\$7,600	\$7,200
6450 · COMPUTER SOFTWARE MAINT	\$3,900	\$4,150	\$9,900
6520 · VEHICLE MAINTENANCE	\$440	\$1,500	\$2,000

ADMINISTRATION TOTAL	\$108,019	\$122,150	\$156,500
PROGRAMS			
6600 - CSSF GRANTS	\$145,250	\$175,000	\$175,000
6610 - OTHER GRANTS	\$0	\$0	\$50,000
6750 · INTERN/VOLUNTEER PROGRAM	\$0	\$4,000	\$6,500
6760 · EVENTS	\$0	\$0	\$500
PROGRAM TOTAL	\$347,451	\$424,000	\$232,000
CAPITAL FUND			
6800 - CAPITAL FUND - ASSIGNED			\$150,000
CAPITAL FUND TOTAL			\$150,000
TOTAL EXPENSE	\$831,700	\$969,955	\$1,001,661
Total Expense w/o capital fund and IMRF spend down			\$812,893
NET INCOME	<u>-\$451,285</u>	<u>-\$182,882</u>	<u>-\$181,712</u>
Net Income w/o capital fund and IMRF spend down			<u>\$7,055</u>
TAX DISPUTE EXPENSES (CONTINGENT)			
6810 · CARLE PROPERTY TAX REFUND	\$0	\$297,208	\$297,208
6820 · PRESENCE PROPERTY TAX REFUND	\$0	\$2,094	\$2,094
TAX DISPUTE TOTAL	\$0	\$299,302	\$299,302
FUND BALANCE			Town Fund Balance
BEGINNING BALANCE			\$1,102,833
END BALANCE - EXPENDITURES ONLY			\$1,109,888
END BALANCE - INCL SAVINGS & HOSPITAL PAYMENTS			\$621,818

	Total GA Fund		
	YTD FY18	Budget FY18	Budgeted FY19
Income			
4010 · PROPERTY TAX - CURRENT	\$158,878	\$329,393	\$349,717
4012 · PPRT	\$8,342	\$14,000	\$12,000
4013 · IN LIEU OF TAXES	\$713	\$0	\$2,000
4014 · MOBILE HOME TAXES	\$23	\$25	\$25
4020 · INTEREST INCOME	\$4,920	\$1,700	\$11,750
4030 · SSI REIMBURSEMENTS	\$14,374	\$15,000	\$25,000
4035 - DONATIONS	\$0	\$0	\$5,000
Total Income	\$187,392	\$360,118	\$405,492
Expense			
PERSONNEL			
6013 · SALARIES - OTHERS	\$47,690	\$58,000	\$88,000
6040 · HEALTH INSURANCE	\$16,645	\$12,870	\$26,907
6050 · IMRF	\$5,329	\$7,586	\$23,320
6060 · FICA	\$3,786	\$4,437	\$7,975
6070 · UNEMPLOYMENT COMP INS	\$340	\$400	\$700
PERSONNEL TOTAL	\$73,791	\$83,293	\$146,902
ADMINISTRATION			
6110 · TRAINING	\$1,068	\$4,000	\$4,500
6120 · TRAVEL	\$12	\$200	\$1,500
6210 · LEGAL	\$22,622	\$30,000	\$30,000
6215 · ADMIN SERVICES	\$0	\$11,900	\$6,700
6220 · AUDIT SERVICES	\$0	\$0	\$4,000
6230 · DUES & SUBS	\$150	\$0	\$150
6240 · COMPUTER SERVICE	\$150	\$0	\$900
6260 · GENERAL INSURANCE	\$4,468	\$4,750	\$2,500
6283 · JANITORIAL	\$0	\$0	\$2,700
6310 · OFFICE SUPPLIES	\$357	\$600	\$600
6320 · COMPUTER SOFTWARE	\$13,324	\$8,000	\$3,000
6330 · MISCELLANEOUS EXPENSES	\$0	\$0	\$500
6340 · POSTAGE	\$258	\$500	\$500
6350 · PRINTING	\$234	\$3,000	\$750
6360 · PUBLISHING	\$0	\$0	\$1,000
6411 · EQUIPMENT PURCHASE (< \$5,000)	\$4,859	\$6,300	\$3,000
6420 · MAINTENANCE-BUILDING & GROUNDS	\$0	\$0	\$2,500
ADMINISTRATION TOTAL	\$47,752	\$70,470	\$64,800
PROGRAMS			
6690 · RENT ASSISTANCE/EVCTION PREVENTION	\$0	\$0	\$36,000
6710 · WORK/TRAINING SUPPLIES	\$9,315	\$36,100	\$8,300
6720 · MEDICAL CARE	\$0	\$5,000	\$500
6730 · PERSONAL ALLOWANCES (GA)	\$181,404	\$318,000	\$412,500
6731 · EMERGENCY ASSISTANCE	\$56,451	\$0	\$24,000
6740 · CLIENT EMPLOYMENT VERIFICATION	\$846	\$1,305	\$2,000
6750 · INTERN/VOLUNTEER PROGRAM	\$3,278	\$6,000	\$16,250

6760 · EVENTS	\$1	\$4,000	\$3,000
6770 · OTHER SERVICES	\$830	\$0	\$0
PROGRAM TOTAL	\$252,125	\$370,405	\$502,550
CAPITAL FUND			
6800 - CAPITAL FUND - ASSIGNED			\$0
CAPITAL FUND TOTAL			\$0
TOTAL EXPENSE	\$373,668	\$524,168	\$714,252
Total Expense w/o capital fund and IMRF spend down			\$702,583
NET INCOME	<u><u>-\$186,276</u></u>	<u><u>-\$164,050</u></u>	<u><u>-\$308,759</u></u>
Net Income w/o capital fund and IMRF spend down			<u><u>-\$297,091</u></u>
TAX DISPUTE EXPENSES (CONTINGENT)			
6810 · CARLE PROPERTY TAX REFUND	\$0	\$297,206	\$297,206
6820 · PRESENCE PROPERTY TAX REFUND	\$0	\$2,093	\$2,093
TAX DISPUTE TOTAL	\$0	\$299,299	\$299,299
FUND BALANCE			GA Balance
BEGINNING BALANCE			\$1,929,515
END BALANCE - EXPENDITURES ONLY			\$1,632,424
END BALANCE - INCL SAVINGS & HOSPITAL PAYMENTS			\$1,321,456

TOTAL TOWNSHIP FUNDS		
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	YTD FY18	Budget FY18	Budgeted FY19
Income			
4010 · PROPERTY TAX - CURRENT	\$521,424	\$1,098,811	\$1,139,306
4011 · PROPERTY TAX - PRIOR YEARS	\$374	\$0	\$0
4012 · PPRT	\$16,685	\$28,000	\$24,000
4013 · IN LIEU OF TAXES	\$2,339	\$0	\$5,000
4014 · MOBILE HOME TAXES	\$74	\$80	\$85
4015 · COLLECTOR INTEREST	\$56	\$0	\$50
4020 · INTEREST INCOME	\$9,840	\$4,000	\$24,000
4030 · SSI REIMBURSEMENTS	\$14,374	\$15,000	\$25,000
4035 · DONATIONS	\$0	\$0	\$5,000
4040 · MISCELLANEOUS INCOME	\$2,640	\$1,300	\$3,000
Total Income	\$567,807	\$1,147,191	\$1,225,441
Expense			
PERSONNEL			
6011 · SUPERVISOR'S SALARY	\$53,772	\$61,454	\$62,354
6012 · CLERK'S SALARY	\$3,003	\$3,700	\$3,700
6013 · SALARIES - OTHERS	\$208,647	\$229,326	\$251,350
6030 · SEPARATION PAY	\$0	\$500	\$0
6040 · HEALTH INSURANCE	\$62,175	\$72,270	\$93,336
6050 · IMRF	\$40,233	\$46,960	\$100,677
6060 · FICA	\$24,028	\$27,465	\$31,087
6070 · UNEMPLOYMENT COMP INS	\$840	\$880	\$1,350
6080 · ASSESSOR'S SALARY	\$57,324	\$64,544	\$66,209
PERSONNEL TOTAL	\$450,021	\$507,099	\$610,062
ADMINISTRATION			
6110 · TRAINING	\$4,502	\$12,000	\$19,500
6120 · TRAVEL	\$1,026	\$550	\$10,500
6210 · LEGAL	\$63,783	\$60,000	\$60,000
6215 · ADMIN SERVICES	\$11,552	\$23,800	\$18,400
6220 · AUDIT SERVICES	\$7,616	\$8,000	\$8,000
6230 · DUES & SUBS	\$3,610	\$4,100	\$7,850
6240 · COMPUTER SERVICE	\$3,261	\$3,950	\$6,800
6250 · BUILD URBANA PROGRAM	\$0	\$4,500	\$1,000
6260 · GENERAL INSURANCE	\$8,935	\$9,500	\$5,000
6270 · APPRAISALS	\$3,375	\$4,500	\$6,000
6283 · JANITORIAL	\$2,975	\$4,800	\$5,400
6310 · OFFICE SUPPLIES	\$2,038	\$2,600	\$3,100
6320 · COMPUTER SOFTWARE	\$14,164	\$9,500	\$13,000
6330 · MISCELLANEOUS EXPENSES	\$165	\$1,500	\$2,000
6340 · POSTAGE	\$3,251	\$2,500	\$3,700
6350 · PRINTING	\$1,088	\$5,600	\$3,350
6360 · PUBLISHING	\$748	\$400	\$1,000
6410 · EQUIPMENT MAINTENANCE	\$384	\$1,300	\$1,300
6411 · EQUIPMENT PURCHASE (< \$5,000)	\$6,334	\$9,050	\$10,100
6412 · EQUIPMENT PURCHASE (> \$5,000)	\$0	\$0	\$0

6420 · MAINTENANCE-BUILDING & GROUNDS	\$1,190	\$800	\$3,700
6421 · BLDG REPAIRS/MAINT (< \$10,000)	\$30	\$4,200	\$7,000
6422 · BLDG REPAIRS/MAINT (> \$10,000)	\$0	\$0	\$0
6430 · UTILITIES	\$5,093	\$5,500	\$5,500
6440 · TELEPHONE AND INTERNET	\$6,311	\$8,320	\$7,200
6450 · COMPUTER SOFTWARE MAINT	\$3,900	\$4,150	\$9,900
6520 · VEHICLE MAINTENANCE	\$440	\$1,500	\$2,000
ADMINISTRATION TOTAL	\$155,771	\$192,620	\$221,300
PROGRAMS			
6600 - CSSF GRANTS	\$145,250	\$175,000	\$175,000
6610 - OTHER GRANTS	\$0	\$0	\$50,000
6690 · RENT ASSISTANCE/EVCTION PREVENTION	\$0	\$0	\$36,000
6710 · WORK/TRAINING SUPPLIES	\$9,315	\$36,100	\$8,300
6720 · MEDICAL CARE	\$0	\$5,000	\$500
6730 · PERSONAL ALLOWANCES (GA)	\$181,404	\$318,000	\$412,500
6731 · EMERGENCY ASSISTANCE	\$112,903	\$50,000	\$24,000
6740 · CLIENT EMPLOYMENT VERIFICATION	\$846	\$1,305	\$2,000
6750 · INTERN/VOLUNTEER PROGRAM	\$3,278	\$10,000	\$22,750
6760 · EVENTS	\$1	\$4,000	\$3,500
6770 · OTHER SERVICES	\$1,330	\$20,000	\$0
PROGRAM TOTAL	\$599,577	\$794,405	\$734,550
CAPITAL FUND			
6800 - CAPITAL FUND - ASSIGNED			\$150,000
CAPITAL FUND TOTAL			\$150,000
TOTAL EXPENSE	\$1,205,368	\$1,494,124	\$1,715,912
Total Expense w/o capital fund and IMRF spend down			\$1,515,476
NET INCOME	<u><u>-\$637,561</u></u>	<u><u>-\$346,932</u></u>	<u><u>-\$490,471</u></u>
Net Income w/o capital fund and IMRF spend down			<u><u>-\$290,035</u></u>
TAX DISPUTE EXPENSES (CONTINGENT)			
6810 · CARLE PROPERTY TAX REFUND	\$0	\$594,414	\$594,414
6820 · PRESENCE PROPERTY TAX REFUND	\$0	\$4,187	\$4,187
TAX DISPUTE TOTAL	\$0	\$598,601	\$598,601
FUND BALANCE			Total Balance
BEGINNING BALANCE			\$3,032,347
END BALANCE - EXPENDITURES ONLY			\$2,742,312
END BALANCE - INCL SAVINGS & HOSPITAL PAYMENTS			\$1,943,275